DOCUMENT RESUME

ED 182 851 EA 012 485

AUTHOR Hill, Richard: And Others
TITLE The Financing of Elementary and Secondary Education in North Dakota. "The FESEND Project." Technical Report Number One.
INSTITUTION North Dakota Univ., Grand Forks. Bureau of Educational Research and Services.
PUB DATE Aug 79
NOTE 179p.: For related documents, see EA 012 484-487: Not available in paper copy due to marginal legibility of tables

EDRS PRICE MF01 Plus Postage. PC Not Available from EDRS.
DESCRIPTORS *Assessed Valuation: *Educational Finance: Elementary Secondary Education: *Finance Reform: Property Appraisal: *Property Taxes: *School Construction: School Districts: *State Federal Aid: Tables (Data): Taxes
IDENTIFIERS *North Dakota: Severance Tax

ABSTRACT

This report, one of several companion reports to the publication entitled, "A General Report," is concerned with analysis of a study of school finance in North Dakota. It contains position papers, data, and data treatment on which the general report was based, covering the following topics: property assessment, meshing state and federal finance laws (disparity and wealth neutrality), construction of school buildings and facilities, and severance taxes and their relation to educational finance. (Author)

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TECHNICAL REPORT NUMBER ONE

The Financing of Elementary and Secondary Education in North Dakota

"The FESEND Project"

by

Richard Hill, Director

Gerald Bass, Carl Carlson, Bruce Montplaisir
Gerald Roth, Gary Shaw, David Smette
Harry Weisenberger, Associates

Bureau of Educational Research and Services
University of North Dakota
Grand Forks, North Dakota

1979

A BRIEF INTRODUCTION TO "TECHNICAL REPORT NUMBER ONE"

The FESEND project attempted to collect and analyze data thought useful in future deliberation of elementary and secondary educational finance policies in North Dakota.

A short monograph, "A General Report", was developed to present findings briefly and, hopefully, coherently. Discussion and conclusions were included in that general report.

Contained here, and in another "Technical Report", are the position papers, the tables, the data and data treatments which were basic to the statements made in the general report.

There is little coherence to what is here aggregated. Still, the separate papers and especially the data themselves may be of considerable utility to the individual who wishes to press further than is permitted in the general monograph. Even this attempt cannot incorporate all data considered nor report all discussion or analysis undertaken. Several of the longer "position papers", some of the data, and virtually all of the material from other states and other projects used in analysis were <u>not</u> included in these reports.

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PROPERTY ASSESSMENT

North Dakota faces some of the same problems in assessment of property as do other states. How does one judge whether property has been properly assessed? As an example, if property correctly assessed at its true value of $10,000 is sold to an individual willing to pay double its value, is it correct to say that the property was under-assessed because of sales ratio data?

Several other questions also appear to be as difficult to answer. Should farm property located near a city be assessed at its value as farm property or at its value as property for housing? Should property be assessed at the highest rate that any one person would be willing to pay for it? None of these questions has easy answers and furthermore, any one answer would most likely provoke other questions.

No state is able to claim that its assessment practices are truly equitable. It does appear, however, that some states have procedures that provide for more equity than do others.

Any foundation program based on inequitable assessment procedures cannot itself be equitable. However, sales ratio data are used by some states to attempt to correct this inequity.

Sales ratio is simply the ratio of the assessed value of property to its selling price expressed as a percent. Many states have used sales ratio data to correct unequal assessment. The difficulty lies in obtaining sales data that accurately reflect market value. It is impossible to collect accurate sales data without requiring that individuals reveal the actual purchase price. It can be argued that the same is true of most other property exchanges because of sales tax laws. At the conclusion of this paper an example of a document used to collect data on

real estate sales is included. The intention of the process which employs that document is to provide accurate sales ratio data.

What is apparent in North Dakota is that the assessment practices are not providing equity and are in fact contributing to inequity. If an attempt is made to evaluate assessment practices, use of the sales ratio data is the best present method. Although state statute requires that property be assessed at 100 percent of true market value (as of this writing in 1979), the sales ratio data obtained from the tax department indicate that all of the counties have underassessed property. However, each county has not underassessed at the same percentage rate of true market value. Attached to this paper are the 1972, 1974 and 1976 assessment sales ratio figures illustrating this point.

It is apparent that the counties are assessing at very different percentage rates of true value. As an example, in 1976 the range is from 17.4 percent of true value in Adams County to 8.5 percent of true value in Ransom County. This does not mean that Adams assessed at a rate of 8.9 percent greater than Ransom. What it does mean is that on the average the property in Adams County was assessed at over 100 percent the rate that property in Ransom County was assessed.

The percentage that the assessment is of true value is important in considering equity in the foundation aid entitlement. One deduction is the "21 mill" county portion of the foundation aid program. The actual deduction is the number of dollars that would have been raised by 21 mills if the property had been assessed at the state average. The 1976 average assessment sales ratio was 12.3 percent. Any county over 12.3 percent in assessment sales ratio would levy something under 21 mills and those under 12.3 percent would levy something over 21 mills. Because the "21 mill" county rate is equalized across the state, the unequal assessment practices do not affect equity in the foundation aid program. However, a local school district equalization factor of 20 mills is required (20 mills is deducted from gross entitlement) and this feature is not equalized by the use of the sales

ratio data. The following chart illustrates the effect of unequal assessment rates in 1976 on two hypothetical school districts with the same property value located in Adams County and Ransom County.

1976 Assessment Sales Ratio Data

	Real Value of Property	Assessed Value	Taxable Value	County 21 Mill 12.3 Deductions	Adj. Mill Rate	Local 20 Mill Deduction
School in Adams County 17.4 Sales Ratio	10,000,000	1,740,000	870,000	12,915	14.84	17,400
School in Ransom County 8.5 Sales Ratio	10,000,000	850,000	425,000	12,915	30.39	8,500

As can be seen in the chart, taxpayers of a school in Ransom County having property worth the same amount as a school in Adams County would have a tax advantage because of its greater underassessment of property. This would seem to encourage underassessment of property. If the 20 mill local deduction were equalized as the county 21 mill deduction is, there would be no tax advantage for any district if the sales ratio data are accurate.

The charts indicating the sales ratios for the years 1972, 1974, and 1976 indicate a steady decline in the percent that the assessed value has been to the actual selling price. This has an influence on any restrictions based on assessed value such as bonding capacity. The reduction in the average ratio from 19.1 in 1972 to 12.3 in 1976 means more than a 35 percent reduction in bonding capacity. It is also obvious that if the property were assessed at 100 percent of true market value the average bonding capacity in a North Dakota school district would have been eight times greater in 1976 than it actually was.

The fractional assessments also have an effect on the amount of money that the district receives for any local levy other than the 20 mill deduction for foundation aid purposes. Any school that is not operating on an unlimited levy has its income reduced by whatever the difference is between the assessed and the actual value of the property in the district times the mill rate.

Much concern has been expressed in North Dakota over the fractional assessment of property. North Dakota state law requires that all property be assessed at 100 percent of its true value. However, members of The State Board of Equalization met to adjust assessment rates across the state that are less than 100 percent of true market value. If the property were to be assessed at its true market value, those mill levies established under fractional assessment would have to be changed accordingly.

If assessment sales ratio data are to be used, it is important that the data be as accurate as is realistically practical. Some method of collecting data on all sales may be implemented, and if there are not enough sales to make accurate comparisons, an appraisor may have to set market values on randomly selected pieces of property within the unit.

Tables at the conclusion of this paper indicate the assessment rates by the counties located in eight various areas. It appears that the greatest underassessment of property has moved from the western portions of North Dakota to the east.

During the period of this study, the State Tax Department prepared a document entitled "A Blueprint for Property Tax Reform in North Dakota". The following nine recommendations are contained in the document:

1. Assessors need to improve their abilities to estimate property values. This will require additional assessor training, the availability of information on property sales, and the authority to fulfill their obligations.

2. Measurements of property value must be refined and improved through the use of better measurement tools. Methods of valuation must be standardized to provide equitable property tax administration.

3. Changing the valuation system for agricultural land by including the capitalization of cash rents in addition to using market sales as a guide for assessments would improve farmland assessments.

4. Providing for a "dual assessment" program for farmland owned by farmers near expanding cities whose property values and property taxes are driven upward by development pressures.

5. The program which reduces property taxes and rents for low income senior citizens should be expanded to include all low income people regardless of age.

6. Mill levy restrictions imposed by the Legislature should be replaced with limitations on budget increases to allow local government more latitude in managing its financial affairs.

7. New property tax exemptions enacted by the Legislature should be accompanied by a repayment of money lost for local governments.

8. The timing and frequency of tax bills should be reviewed. The burden of paying taxes is reduced when taxpayers have an opportunity to spread out the payment on a quarterly basis. Providing an option (lump sum or quarterly) would be beneficial.

9. The elimination of fractional assessments and the restoration of a program that would call for a 100% level of assessment would be beneficial for both taxpayers and taxing authorities. The accomplishment of this objective can occur only after legislative action on the above recommendations.

These recommendations appear to have merit, considering the data which follow.

TABLE 1

1972 Rank of Counties by Assessment Sales Ratio in Eight Areas*

	Area 1	Area 2	Area 3	Area 4	Area 5	Area 6	Area 7	Area 8
	7	8	14	3	1	2	12	16.5
	37.5	18.5	16.5	5.5	4	5.5	23.5	28.5
	40	37.5	18.5	11	9.5	9.5	23.5	28.5
	47.5	39	20.5	13	26.5	34	31	34
	52	41.5	20.5	15	46	41.5	32	34
	53	43	23.5	26.5	47.5	44	36	
		45	23.5	30	49.5	49.5		
		51						
Average	39.5	35.44	19.57	14.86	26.29	26.57	26.33	28.3

*Consult map on page 9 to identify areas designated by number. For county arrayment data by county for 1972, 1974 and 1976 see Table 10, page 25. To interpret this table recognize that under "Area 5" above the first figure listed (1) indicates that the county ranked first (highest) among all counties in the state on assessment sales ratio. Similarly the second ranked county appears under "Area 6."

TABLE 2

1972 Assessment Sales Ratio of Counties by Eight Areas

	Area 1	Area 2	Area 3	Area 4	Area 5	Area 6	Area 7	Area 8
	21.0	20.9	19.6	21.8	26.8	22.9	20.3	19.4
	17.8	19.3	19.4	21.1	21.4	21.1	18.9	18.6
	17.6	17.8	19.3	20.4	20.5	20.5	18.9	18.6
	16.5	17.7	19.0	19.7	18.7	18.1	18.3	18.1
	15.8	17.5	19.0	19.5	16.8	17.5	18.2	18.1
	15.4	17.4	18.9	18.7	16.5	17.3	17.9	
		17.1	18.9	18.4	16.3	16.3		
		16.0						
Unweighted Average	17.35	17.96	19.16	19.94	19.57	19.10	18.75	18.56

TABLE 3

1974 Rank of Counties by Assessment Sales Ratio in Eight Areas

	Area 1	Area 2	Area 3	Area 4	Area 5	Area 6	Area 7	Area 8
	12	1	8.5	4	6.5	2	3	24.5
	17.5	5	23	11	8.5	6.5	14.5	26
	20	14.5	32	13	22	10	17.5	32
	39.5	16	44.5	19	27.5	21	29	36.5
	39.5	24.5	46	30	35	36.5	34	42.5
	47.5	27.5	50.5	32	47.5	39.5	39.5	
		42.5	52	50.5	49	53		
		44.5						
Average	29.33	21.94	36.64	22.79	28.00	24.07	22.92	32.3

TABLE 4

1974 Assessment Sales Ratio of Counties by Eight Areas

	Area 1	Area 2	Area 3	Area 4	Area 5	Area 6	Area 7	Area 8
	18.5	20.4	19.0	19.6	19.2	19.9	19.7	17.3
	17.9	19.5	17.4	18.6	19.0	19.2	18.3	17.2
	17.7	18.3	16.8	18.4	17.5	18.9	17.9	16.8
	16.3	18.1	16.0	17.8	17.1	17.6	17.0	16.4
	16.3	17.3	15.9	16.9	16.6	16.4	16.7	16.2
	15.7	17.1	15.3	16.8	15.7	16.3	16.3	
		16.2	15.2	15.3	15.6	12.2		
		16.0						
Unweighted Average	17.07	17.86	16.51	17.63	17.24	17.21	17.65	16.78

TABLE 5

1976 Rank of Counties by Assessment Sales Ratio by Eight Areas

	Area 1	Area 2	Area 3	Area 4	Area 5	Area 6	Area 7	Area 8
	2	17	9.5	14	1	3	9.5	11
	4	20	17.0	21	7.5	5	17.0	26.5
	17	23.5	26.5	26.5	7.5	6	17	35.5
	22	32.5	34	29	12.5	12.5	26.5	41
	31	32.5	39	35.5	30	23.5	42	53
	49	37.5	43.5	40	37.5	47.5	43.5	
		46	50.5	45	47.5	52		
		50.5						
Average	20.83	32.44	31.43	30.14	20.50	21.36	25.92	33.40

TABLE 6

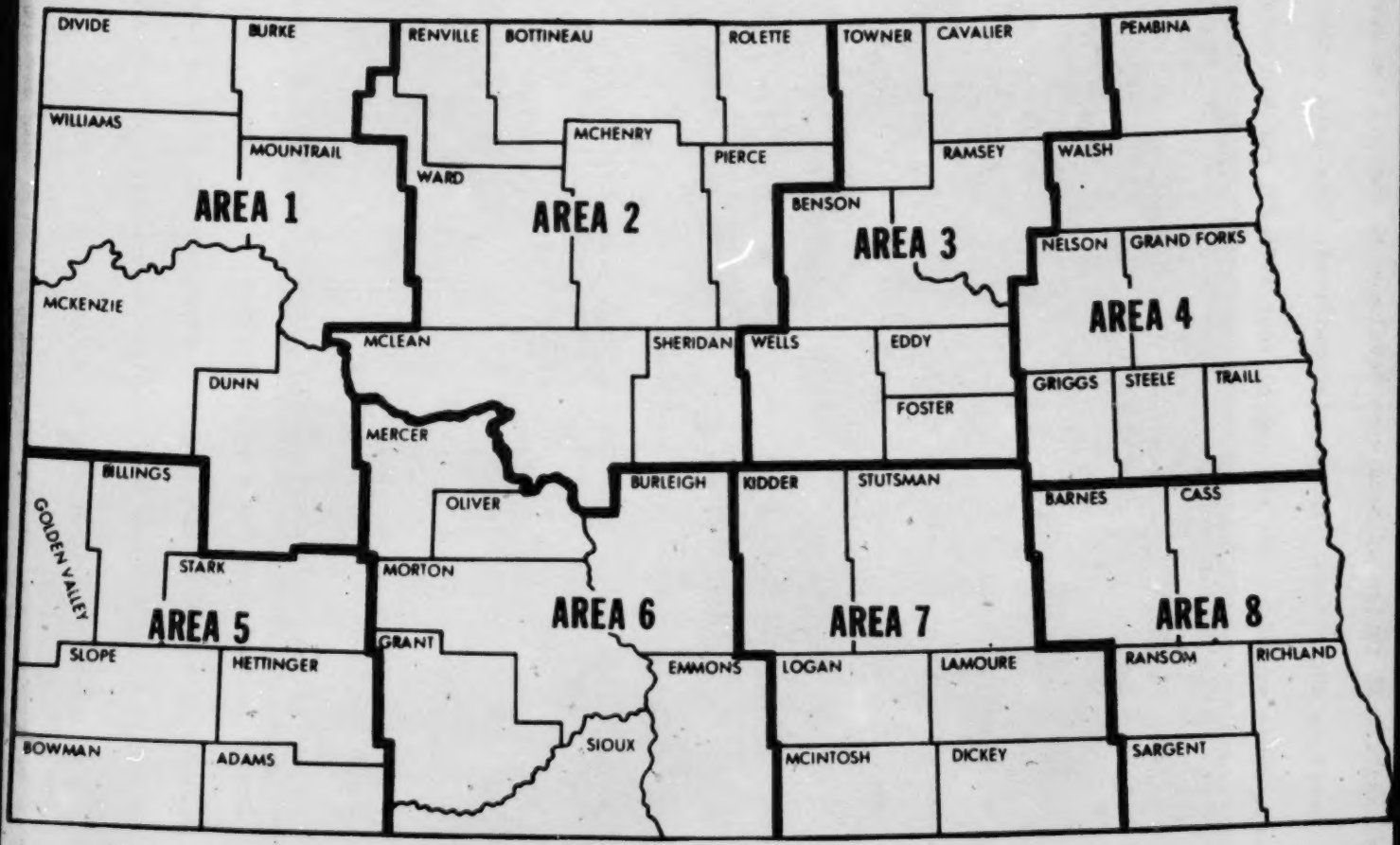
1976 Assessment Sales Ratios of Counties by Eight Areas

	Area 1	Area 2	Area 3	Area 4	Area 5	Area 6	Area 7	Area 8
	16.5	13.2	14.1	13.3	17.4	15.6	14.1	13.8
	15.5	12.8	13.2	12.5	14.4	14.8	13.2	12.1
	13.2	12.3	12.1	12.1	14.4	14.6	13.2	11.1
	12.4	11.3	11.2	11.9	13.7	13.7	12.1	10.6
	11.7	11.3	10.9	11.1	11.8	12.3	10.5	8.5
	9.8	11.0	10.4	10.8	11.0	9.9	10.4	
		10.2	9.1	10.3	9.9	8.9		
		9.1						
Unweighted Average	13.18	11.40	11.57	11.71	13.23	12.83	12.25	11.22

TABLE 7

Rank of Areas by Unweighted Average County Assessment Sales Ratio

Area	1972	1974	1976
1	8	6	2
2	7	1	7
3	3	8	6
4	1	3	5
5	2	4	1
6	4	5	3
7	5	2	4
8	6	7	8



GEOGRAPHIC AREAS EMPLOYED FOR ANALYSIS OF NORTH DAKOTA FINANCE DATA

Several additional tables of data were developed to analyze the effect of assessment practices on educational finance circumstances. The data collected in the project were, where possible, for the school year 1976-77; certain data, however, because they are reported or recorded differently, were actually for the calendar year 1976. The possible negative consequences of this difference were regarded as unavoidable.

The following tables were included:

Table 8 - Property Valuation of School Districts by County Location

Table 9 - School District Taxable Valuation

Table 10 - County Assessment Rates for 1972, 1974, 1976

Table 11 - Average Assessment Rate Per School District for 1972

Table 12 - Average Assessment Rate Per School District for 1974

Table 13 - Average Assessment Rate Per School District for 1976

Table 14 - School District Average Assessment Rates

Table 15 - 1976-77 County Foundation Aid Earned, County 21 Mill Deduction, Local 20 Mill Deduction and County Foundation Aid Received

Table 16 - Foundation Aid Earned by Counties at Various Assessment Rates after the 21 Mill County Levy and the 20 Mill Local Levy Are Deducted

Table 17 - Districts Ranked by "Operating" Mills Levied

Table 18 - School District Revenue Realized from "Operating" Mills at Various Assessment Rates

Table 19 - Bonded Indebtedness Limitation at Various Assessment Rates

Table 20 - Districts Ranked by Per Pupil Valuation

Also included is a copy of the Minnesota Department of Revenue Form, "Certificate of Real Estate Value". This form permits the reporting of sales data which are used to equalize assessments or assessment effects for Minnesota.

Complete documentation and fuller discussion of these data are contained in the dissertation, North Dakota Property Assessment and Its Effect on 1976-77 School District Revenue, by Gary E. Shaw, completed at the University of North Dakota, May, 1979.

Several tables require knowledge of "county numbers" for interpretation. North Dakota numbers its fifty-three counties alphabetically for many purposes including, here, school district identification.

COUNTY NUMBER	COUNTY NAME	COUNTY NUMBER	COUNTY NAME
1	Adams	28	McLean
2	Barnes	29	Mercer
3	Benson	30	Morton
4	Billings	31	Mountrail
5	Bottineau	32	Nelson
6	Bowman	33	Oliver
7	Burke	34	Pembina
8	Burleigh	35	Pierce
9	Cass	36	Ramsey
10	Cavalier	37	Ransom
11	Dickey	38	Renville
12	Divide	39	Richland
13	Dunn	40	Rolette
14	Eddy	41	Sargent
15	Emmons	42	Sheridan
16	Foster	43	Sioux
17	Golden Valley	44	Slope
18	Grand Forks	45	Stark
19	Grant	46	Steele
20	Griggs	47	Stutsman
21	Hettinger	48	Towner
22	Kidder	49	Traill
23	LaMoure	50	Walsh
24	Logan	51	Ward
25	McHenry	52	Wells
26	McIntosh	53	Williams
27	McKenzie		

TABLE 8

PROPERTY VALUATION OF SCHOOL DISTRICTS BY COUNTY LOCATION

COUNTY	DISTRICT	VALUATION	COUNTY
1	1	196,668	1
1	3	1,101,341	1
1	4	210,691	1
1	5	329,751	1
1	8	201,973	1
1	13	4,033,930	1
1	13	64,328	21
1	17	170,567	1
1	18	186,007	1
1	22	93,674	1
2	2	7,496,379	2
2	13	1,442,672	2
2	45	631,408	2
2	52	1,555,849	2
2	52	561,639	23
2	52	161,683	37
2	54	1,222,066	2
2	54	6,665	9
2	65	3,016,587	2
2	82	861,356	2
2	82	194,680	20
2	82	406,781	47
2	90	381,171	2
2	93	713,559	2
3	5	1,131,641	3
3	5	4,504	36
3	6	2,375,053	3
3	6	116,895	35
3	6	191,079	48
3	9	2,072,897	3
3	9	226,041	52
3	16	902,739	3
3	25	800,501	3
3	25	259,860	35
3	29	607,992	3
3	29	294,443	14
3	29	19,260	36
3	30	175,215	3
4	1	2,466,561	4
5	1	3,736,943	5
5	1	18,905	40
5	4	487,673	5
5	13	1,024,042	5
5	13	195,622	25
5	13	197,622	40
5	17	1,511,848	5
5	28	801,175	5
5	29	1,335,500	5
5	32	509,463	5
5	35	873,495	5
5	35	327,532	38

TABLE 8--Continued

COUNTY	DISTRICT	VALUATION	COUNTY
5	46	715,770	5
5	48	839,653	5
5	48	74,608	25
6	1	2,869,166	6
6	1	124,870	44
6	17	533,788	6
6	17	410,912	44
6	21	137,157	6
6	24	123,771	6
6	27	262,948	6
6	30	311,261	6
6	33	1,660,146	6
6	33	473,912	44
7	14	1,810,758	7
7	14	33,995	51
7	27	1,180,934	7
7	27	3,631	12
7	27	327,091	31
7	34	1,263,612	7
7	35	681,857	7
7	36	1,324,481	7
8	1	39,398,720	8
8	2	543,564	8
8	3	145,208	8
8	25	685,271	8
8	28	1,518,621	8
8	29	419,895	8
8	33	631,800	8
8	34	519,198	8
8	35	748,088	8
8	36	683,685	8
8	36	84,393	22
8	38	1,320,161	8
8	39	235,634	8
8	45	129,162	8
8	46	132,263	8
8	46	62,689	15
9	1	50,985,734	9
9	2	2,816,053	9
9	2	1,238,347	39
9	3	3,105,416	9
9	3	346,477	49
9	4	2,338,218	9
9	4	345,494	2
9	6	13,217,681	9
9	7	1,321,066	9
9	17	6,060,996	9
9	26	1,093,309	9
9	54	831,253	9
9	54	96,940	37
9	54	252,378	39
9	61	86,671	9

TABLE 8--Continued

COUNTY	DISTRICT	VALUATION	COUNTY
9	76	2,680,069	9
9	76	341,988	49
9	80	2,016,499	9
9	80	257,934	2
9	80	172,850	46
9	107	84,642	9
10	1	800,306	10
10	2	577,838	10
10	14	1,259,778	10
10	14	429,728	48
10	19	1,422,639	10
10	23	6,090,995	10
10	24	738,750	10
10	30	737,402	10
10	30	792	50
10	36	486,563	10
10	36	50,096	36
11	37	826,029	11
11	38	985,395	11
11	38	5,001	23
11	40	2,963,970	11
11	41	3,602,898	11
11	41	2,151	23
11	41	615,265	41
11	42	595,706	11
12	1	5,556,259	12
12	9	322,422	12
13	8	376,296	13
13	8	80,971	29
13	16	3,046,221	13
13	18	249,024	13
13	19	1,524,144	13
13	19	2,911	29
13	33	187,909	13
13	37	6,740	13
13	37	7,350	29
14	1	2,893,935	14
14	1	42,325	16
14	1	343,135	52
14	12	778,178	14
14	12	177,878	3
14	12	182,070	52
15	4	301,560	15
15	6	1,832,756	15
15	6	262,394	8
15	7	536,207	15
15	7	56,674	8
15	7	89,641	22
15	9	261,877	15
15	10	401,448	15
15	12	160,009	15
15	15	1,233,140	15
15	30	470,634	15
15	36	2,981,536	15
15	36	9,564	24

TABLE 8--Continued

COUNTY	DISTRICT	VALUATION	COUNTY
16	4	285,836	16
16	10	4,401,124	16
16	10	300,051	47
16	10	84,330	52
16	14	892,203	16
16	14	633,806	20
16	15	369,163	16
16	15	346,672	14
16	15	576	20
16	16	535,731	16
16	16	138,161	14
17	3	3,116,683	17
17	6	1,106,774	17
17	10	199,079	17
17	12	180,737	17
17	15	217,844	17
18	1	37,289,065	18
18	29	157,071	18
18	44	4,250,061	18
18	44	16,569	32
18	61	1,741,933	18
18	125	845,647	18
18	127	1,089,217	18
18	128	2,693,106	18
18	128	999,242	50
18	129	3,170,951	18
18	129	117,989	46
18	130	363,788	18
19	15	1,100,563	19
19	15	92,262	21
19	16	2,066,303	19
19	18	1,859,768	19
19	34	508,610	19
20	18	2,685,924	20
20	18	71,864	46
20	22	1,200,463	20
20	22	33,764	2
20	23	1,167,057	20
20	23	7,169	32
21	6	3,591,117	21
21	6	93,482	1
21	6	5,368	45
21	9	1,902,355	21
21	9	35,393	1
21	9	1,011,454	44
21	9	272,454	45
21	14	1,809,237	21
21	14	29,368	1
22	11	605,240	22
22	11	135,862	47
22	14	901,491	22
22	20	983,946	22
22	20	18,217	8
22	26	2,207,095	22
22	28	1,231,675	22

TABLE 8--Continued

COUNTY	DISTRICT	VALUATION	COUNTY
23	3	2,531,214	23
23	3	133,557	11
23	5	755,264	23
23	5	85,660	47
23	6	581,975	23
23	7	970,130	23
23	7	634,032	11
23	7	334,279	24
23	7	277,510	26
23	8	2,589,995	23
23	8	238,510	11
23	9	1,281,788	23
23	9	456,163	2
23	9	24,098	47
23	11	843,718	23
23	11	466,016	37
24	2	2,351,384	24
24	2	369,282	15
24	2	199,314	22
24	2	3,138	26
24	14	1,061,416	24
24	14	197,938	23
24	14	637,838	47
25	1	2,276,019	25
25	1	63,665	51
25	4	1,946,711	25
25	14	493,572	25
25	14	306,024	35
25	14	361,927	42
25	25	1,294,773	25
25	29	1,044,857	25
25	29	25,206	5
25	37	299,926	25
25	37	218,022	51
25	54	668,404	25
25	56	616,957	25
25	57	1,168,476	25
25	57	265,454	42
26	4	748,969	26
26	4	72,298	15
26	9	2,695,968	26
26	9	27,315	11
26	10	533,947	26
26	10	806,114	24
26	19	1,984,140	26
26	19	517,358	24
27	1	5,158,666	27
27	2	1,483,230	27
27	14	871,508	27
27	18	253,742	27
27	19	134,093	27
27	24	117,635	27
27	32	310,812	27
27	36	27,954	27
27	36	35,730	13
28	1	504,321	28
28	1	966,520	8
28	4	1,746,734	28
28	4	44,603	33

TABLE 8--Continued

COUNTY	DISTRICT	VALUATION	COUNTY
28	8	1,423,915	28
28	50	1,314,287	28
28	50	691,856	51
28	51	2,996,430	28
28	51	18,471	51
28	62	896,707	28
28	62	131,600	25
28	62	188,042	42
28	72	2,466,882	28
28	72	79,828	42
28	85	131,518	28
28	89	224,491	28
28	89	313,194	29
29	3	1,598,657	29
29	3	288,308	33
29	14	618,759	29
29	20	630,471	29
29	22	616,006	29
29	22	4,288	33
29	27	2,329,066	29
29	27	311,396	33
30	1	15,610,574	30
30	4	372,751	30
30	7	2,137,366	30
30	7	15,535	19
30	7	140,420	33
30	8	570,006	30
30	8	146,004	19
30	13	1,232,340	30
30	13	47,550	13
30	13	98,105	19
30	13	370,867	29
30	13	639,447	45
30	17	201,998	30
30	35	199,559	30
30	39	1,205,582	30
30	39	573,981	19
30	48	1,938,612	30
30	48	370,477	19
30	48	59,643	29
30	48	64,335	33
31	1	1,458,064	31
31	1	160,396	27
31	2	3,241,020	31
31	3	1,249,378	31
31	3	626,118	28
31	32	312,362	31
31	83	591,370	31
31	37	815,780	31
31	37	247,422	51
32	20	735,647	32
32	20	169,447	20
32	20	13,339	46
32	40	1,409,134	32
32	40	114,780	50
32	46	1,672,895	32
32	46	73,369	20

TABLE 8--Continued

COUNTY	DISTRICT	VALUATION	COUNTY
32	66	2,216,714	32
32	66	836,952	36
32	66	192,726	50
32	74	1,275,776	32
32	74	13,561	3
32	74	221,054	14
32	74	16,610	36
32	80	1,520,115	32
32	80	527,198	18
33	7	185,992	33
33	14	119,743	33
33	18	2,278,630	33
33	18	189	29
34	1	1,908,379	34
34	6	4,493,938	34
34	12	1,300,047	34
34	12	837,542	50
34	19	4,255,381	34
34	19	818,097	50
34	27	1,977,590	34
34	27	822,332	10
34	43	1,761,101	34
34	55	1,810,617	34
35	1	956,583	35
35	1	183,779	40
35	5	5,223,010	35
35	5	719,698	3
35	5	98,816	40
35	7	471,303	35
35	31	348,435	35
35	31	3,048	3
36	1	8,675,055	36
36	1	86,788	3
36	2	2,280,334	36
36	2	257,912	50
36	3	1,203,225	36
36	4	500,719	36
36	4	306,341	3
36	34	464,268	36
36	34	256,440	10
36	44	1,613,771	36
36	44	42,594	10
36	44	105,739	48
37	2	831,844	37
37	2	65,050	9
37	6	441,907	37
37	10	96,509	37
37	19	3,995,609	37
37	22	1,473,761	37
37	22	498,378	2
37	22	1,475,748	9
38	2	1,272,708	38
38	9	1,838,156	38
38	9	742,508	5
38	25	616,799	38
38	25	136,190	51
38	26	954,407	38
38	26	253,564	5

TABLE 8--Continued

COUNTY	DISTRICT	VALUATION	COUNTY
38	26	179,384	25
38	26	517,905	51
39	5	625,806	39
39	8	2,714,735	39
39	18	966,727	39
39	26	338,370	39
39	28	2,141,324	39
39	28	391,313	41
39	37	8,150,668	39
39	42	3,386,187	39
39	42	15,690	37
39	42	5,865	41
39	44	2,716,036	39
40	1	1,041,080	40
40	3	414,243	40
40	4	2,023,765	40
40	4	587,718	48
40	27	157,365	40
40	28	55,531	40
40	29	2,044,229	40
41	2	1,237,196	41
41	2	228,391	37
41	3	1,528,280	41
41	3	8,800	37
41	6	3,904,340	41
42	16	1,230,648	42
42	19	1,772,733	42
42	19	1,230	8
43	2	308,052	43
43	3	283,371	43
43	3	292,976	30
43	4	456,940	43
43	5	251,081	43
43	6	141,686	43
43	8	840,407	43
43	10	135,802	43
44	4	49,500	44
44	12	229,500	44
44	12	160,874	6
44	14	281,861	44
44	32	984,648	44
45	1	11,987,831	45
45	1	384,308	13
45	3	794,608	45
45	3	241,777	13
45	4	1,675,993	45
45	4	298,854	13
45	9	1,447,284	45
45	9	242,125	13
45	13	1,183,254	45
45	16	193,526	45
45	20	387,562	45

TABLE 8--Continued

COUNTY	DISTRICT	VALUATION	COUNTY
45	27	529,236	45
46	3	2,130,232	46
46	3	1,525	20
46	4	1,014,062	46
46	4	4,048	18
46	4	106,300	20
46	10	1,646,080	46
46	10	173,386	2
46	18	462,134	46
46	18	240,467	2
46	18	77,423	20
47	1	15,670,679	47
47	3	1,328,323	47
47	6	301,716	47
47	10	994,083	47
47	11	1,111,877	47
47	12	385,037	47
47	14	1,300,084	47
47	14	143,379	2
47	14	159,809	23
47	19	725,206	47
47	19	470,138	16
47	24	1,105,497	47
47	26	702,441	47
47	28	994,390	47
47	30	1,009,892	47
47	42	777,550	47
47	42	184,640	22
47	42	516,218	24
48	2	1,207,061	48
48	2	242,998	40
48	8	2,503,867	48
48	8	3,728	35
48	8	25,197	36
48	12	900,358	48
48	28	1,502,353	48
49	1	455,122	49
49	3	1,929,716	49
49	3	997,360	18
49	4	1,209,330	49
49	4	129,428	9
49	4	404,729	46
49	5	326,882	49
49	7	1,207,364	49
49	7	465,484	18
49	7	666,023	46
49	8	429,565	49
49	9	5,024,426	49
49	10	4,426,530	49
49	10	601,087	46
50	3	6,533,919	50
50	20	2,146,059	50
50	34	370,670	50
50	39	700,354	50

TABLE 8--Continued

COUNTY	DISTRICT	VALUATION	COUNTY
50	51	633,040	50
50	71	522,602	50
50	78	3,331,973	50
50	79	884,814	50
50	79	411,728	18
50	106	581,069	50
50	106	59,419	10
50	106	525,741	34
50	112	490,436	50
50	128	1,397,295	50
50	129	610,276	50
50	129	12,894	10
50	129	15,053	36
51	1	31,232,915	51
51	2	1,316,313	51
51	4	1,279,635	51
51	7	1,783,333	51
51	10	686,470	51
51	16	1,368,663	51
51	19	375,674	51
51	24	566,543	51
51	24	145,481	31
51	24	143,701	38
51	28	2,112,635	51
51	28	359,197	7
51	28	192,603	31
51	28	615,164	38
51	41	980,567	51
51	54	1,759,246	51
51	54	101,819	31
51	70	1,235,134	51
51	156	829,717	51
51	156	671,674	38
51	158	1,305,733	51
51	158	491,130	28
51	158	181,499	31
52	3	775,320	52
52	23	1,167,224	52
52	23	25,862	22
52	35	708,824	52
52	38	3,209,852	52
52	38	54,539	3
52	38	352,998	35
52	38	427,860	42
52	39	996,577	52
52	39	81,820	47
52	40	3,249,408	52
53	1	9,396,983	53
53	2	1,750,698	53
53	6	572,166	53
53	8	5,670,551	53
53	15	3,314,182	53
53	15	42,271	7
53	15	76,925	12
53	15	434,721	31

TABLE 8--Continued

COUNTY	DISTRICT	VALUATION	COUNTY
53	64	547,329	53
53	64	267,353	12
53	88	426,233	53

COUNTY	DISTRICT	VALUATION	COUNTY
53	91	748,663	53
53	91	508,896	12
53	99	1,737,152	53
53	99	888,745	12

TABLE 9

SCHOOL DISTRICT TAXABLE VALUATION

COUNTY	DISTRICT	VALUATION	COUNTY	DISTRICT	VALUATION	COUNTY	DISTRICT	VALUATION
1	1	$ 196,668	8	35	$ 748,088	17	6	$ 1,106,774
1	3	1,101,341	8	36	768,078	17	10	199,079
1	4	210,691	8	38	1,320,161	17	12	180,737
1	5	329,751	8	39	235,634	17	15	217,844
1	6	204,392	8	45	129,162	18	1	37,289,056
1	8	201,973	8	46	194,952	18	44	4,266,630
1	13	4,098,258	9	1	50,985,728	18	61	1,741,933
1	17	170,567	9	2	4,054,400	18	125	845,647
1	18	186,007	9	3	3,451,893	18	127	1,089,217
1	22	93,674	9	4	2,683,712	18	128	3,692,348
2	2	7,496,379	9	6	13,217,681	18	129	3,288,940
2	13	1,442,672	9	7	1,321,066	18	130	363,788
2	45	631,408	9	17	6,060,996	19	15	1,192,825
2	52	2,279,171	9	26	1,093,309	19	16	2,066,303
2	54	1,228,731	9	54	1,180,571	19	18	1,859,768
2	65	3,016,387	9	61	86,671	19	34	508,610
2	82	1,462,717	9	76	3,022,057	20	18	2,757,788
2	90	381,171	9	80	2,447,283	20	22	1,214,227
2	93	713,559	9	107	84,642	20	23	1,174,226
3	5	1,136,145	10	1	800,306	21	6	3,689,967
3	6	2,683,027	10	2	577,838	21	9	3,221,656
3	9	2,298,938	10	14	1,689,506	21	14	1,838,605
3	16	902,739	10	19	1,422,639	22	11	741,102
3	25	1,060,361	10	23	6,090,995	22	14	901,491
3	29	921,695	10	24	738,750	22	20	1,002,163
3	30	175,215	10	30	738,194	22	26	2,207,095
4	1	2,466,561	10	36	536,659	22	28	1,231,675
5	1	3,755,848	11	37	826,029	23	3	2,664,771
5	4	487,673	11	38	989,395	23	5	840,924
5	13	1,417,286	11	40	2,963,970	23	6	581,975
5	17	1,511,848	11	41	4,220,314	23	7	2,215,951
5	28	801,175	11	42	595,706	23	8	2,835,505
5	29	1,335,500	12	1	5,556,259	23	9	1,762,049
5	32	509,463	12	9	322,422	23	11	1,309,734
5	35	1,201,027	13	8	457,267	24	2	2,923,118
5	46	715,770	13	16	3,046,221	24	14	1,897,192
5	48	914,261	13	18	249,024	25	1	2,339,684
6	1	2,994,036	13	19	1,527,055	25	4	1,946,711
6	17	944,700	13	33	187,909	25	14	1,161,523
6	21	137,157	13	37	14,090	25	25	1,294,773
6	24	123,771	14	1	3,279,395	25	29	1,070,063
6	27	262,948	14	12	1,138,126	25	37	517,948
6	30	311,261	15	4	301,560	25	54	668,404
6	33	2,134,058	15	6	2,095,150	25	56	616,957
7	14	1,844,753	15	7	682,522	25	57	1,433,930
7	27	1,511,656	15	9	261,877	26	4	821,267
7	34	1,263,612	15	10	401,448	26	9	2,723,283
7	35	681,857	15	12	160,009	26	10	1,340,061
7	36	1,324,481	15	15	1,233,140	26	19	2,501,498
8	1	39,398,720	15	30	474,634	27	1	5,158,666
8	2	543,564	15	36	2,991,100	27	2	1,483,230
8	3	145,208	16	4	285,836	27	14	871,508
8	25	685,271	16	10	4,785,505	27	18	253,742
8	28	1,518,621	16	14	1,526,009	27	19	134,093
8	29	419,895	16	15	716,411	27	24	117,638
8	33	631,800	16	16	673,892	27	32	310,812
8	34	519,198	17	3	3,116,683	27	36	63,684

TABLE 9--Continued

SCHOOL DISTRICT TAXABLE VALUATION

COUNTY	DISTRICT	VALUATION	COUNTY	DISTRICT	VALUATION	COUNTY	DISTRICT	VALUATION
28	1	$ 1,470,841	37	19	$ 3,995,609	47	28	$ 994,390
28	4	1,791,337	37	22	3,013,347	47	30	1,009,892
28	8	1,423,915	38	2	1,421,595	47	42	1,478,408
28	50	2,006,143	38	9	2,580,664	48	2	1,450,059
28	51	3,014,901	38	25	752,989	48	8	2,532,792
28	62	1,216,349	38	26	1,905,260	48	12	900,358
28	72	2,546,710	39	5	625,806	48	28	1,502,353
28	85	131,518	39	8	2,714,735	49	1	455,122
28	89	537,685	39	18	966,727	49	3	2,927,076
29	3	1,886,965	39	26	338,370	49	4	1,743,487
29	14	618,759	39	28	2,532,637	49	5	326,882
29	20	630,471	39	37	8,150,668	49	7	2,338,871
29	22	620,294	39	42	3,407,742	49	8	429,565
29	27	2,640,462	39	44	2,716,036	49	9	5,024,426
30	1	15,610,574	40	1	1,041,080	49	10	5,027,617
30	4	372,751	40	3	414,243	50	3	6,533,919
30	7	2,293,321	40	4	2,611,483	50	20	2,146,059
30	8	716,010	40	27	157,363	50	34	370,670
30	13	2,388,309	40	28	55,531	50	39	700,354
30	17	201,998	40	29	2,044,229	50	51	633,040
30	35	199,559	41	2	1,465,587	50	71	522,602
30	39	1,779,563	41	3	1,537,080	50	78	3,331,973
30	48	2,433,067	41	6	3,904,340	50	79	1,296,542
31	1	1,618,460	42	16	1,230,648	50	106	1,166,228
31	2	3,241,020	42	19	1,773,963	50	112	490,436
31	3	1,875,496	43	2	308,052	50	128	1,397,295
31	32	312,362	43	3	576,347	50	129	638,223
31	83	591,370	43	4	456,940	51	1	11,232,912
31	137	1,063,202	43	5	251,081	51	2	1,316,313
32	20	918,433	43	6	141,686	51	4	1,279,635
32	40	1,523,914	43	8	840,407	51	7	1,783,333
32	46	1,746,264	43	10	135,802	51	10	686,470
32	66	3,246,392	44	4	49,500	51	16	1,368,663
32	74	1,527,001	44	12	390,374	51	19	375,674
32	80	2,047,313	44	14	281,861	51	24	855,725
33	7	185,992	44	32	984,648	51	28	1,279,599
33	14	119,743	45	1	12,372,139	51	41	980,567
33	18	2,275,819	45	3	1,036,385	51	54	1,861,065
34	1	1,908,379	45	4	1,974,847	51	70	1,235,134
34	6	4,493,938	45	9	1,689,409	51	156	1,501,391
34	12	2,137,589	45	13	1,183,254	51	158	1,978,362
34	19	5,073,478	45	16	193,526	52	3	775,320
34	27	2,799,922	45	20	387,562	52	23	1,193,086
34	43	1,761,101	45	27	529,236	52	35	708,824
34	55	1,810,617	46	3	2,131,757	52	38	4,045,249
35	1	1,140,362	46	4	1,124,410	52	39	1,078,397
35	5	6,041,524	46	10	1,819,466	52	40	3,249,408
35	7	471,303	46	18	780,024	53	1	9,396,983
35	31	351,483	47	1	15,670,679	53	2	1,750,698
36	1	8,761,843	47	3	1,328,323	53	6	572,166
36	2	2,538,246	47	6	301,716	53	8	5,670,551
36	3	1,203,225	47	10	994,083	53	15	3,868,099
36	4	807,060	47	11	1,111,877	53	64	814,682
36	34	720,708	47	12	385,037	53	88	426,233
36	44	1,762,104	47	14	1,603,272	53	91	1,257,559
37	2	896,894	47	19	1,195,344	53	99	2,625,897
37	6	441,907	47	24	1,105,497			
37	10	96,509	47	26	702,441			

TABLE 10

COUNTY ASSESSMENT RATES FOR 1972-74-76

COUNTY	1972	1974	1976
Adams	16.8	19.2	17.4
Barnes	18.6	16.8	10.6
Benson	19.0	15.2	12.1
Billings	14.5	15.6	13.7
Bottineau	17.8	18.3	11.3
Bowman	16.5	16.6	11.0
Burke	16.5	17.7	12.4
Burleigh	21.1	19.9	14.8
Cass	18.6	16.4	13.8
Cavalier	19.0	15.9	10.9
Dickey	18.3	17.0	10.4
Divide	17.6	17.9	16.5
Dunn	17.5	15.7	11.7
Eddy	19.4	16.8	14.1
Emmons	18.1	16.4	14.6
Foster	19.6	17.4	13.2
Golden Valley	20.5	19.0	11.8
Grand Forks	21.8	18.4	13.3
Grant	17.3	17.6	15.6
Griggs	20.4	15.3	10.8
Hettinger	18.7	17.1	9.9
Kidder	18.2	17.9	13.2
LaMoure	17.9	16.3	10.5
Logan	18.9	16.7	14.1
McHenry	17.4	16.0	11.3
McIntosh	18.9	18.3	13.2
McKenzie	15.4	16.3	9.8
McLean	16.0	18.1	10.2
Mercer	17.5	16.3	8.9
Morton	22.9	19.2	13.7
Mountrail	15.8	16.3	13.2
Nelson	18.4	17.8	12.1
Oliver	16.3	18.9	9.9
Pembina	21.1	18.6	12.5
Pierce	19.3	20.4	11.0
Ramsey	18.9	19.0	11.2
Ransom	19.4	17.3	8.5
Renville	17.7	17.1	12.8
Richland	18.1	17.2	11.1
Rolette	17.1	17.3	12.3
Sargent	18.1	16.2	12.1
Sheridan	17.5	16.2	9.1
Sioux	20.5	12.2	12.3
Slope	16.3	15.7	14.4
Stark	21.4	17.5	14.4
Steele	19.5	16.8	10.3
Stutsman	20.3	19.7	12.1
Towner	18.9	15.3	10.4
Traill	18.7	16.9	11.1
Walsh	19.7	19.6	11.9
Ward	20.9	19.5	13.2
Wells	19.3	16.0	9.1
Williams	21.0	18.5	15.5

TABLE 11

AVERAGE ASSESSMENT RATE PER SCHOOL DISTRICT FOR 1972

14.5	16.8	17.8	18.3	18.8	19.3	20.3	21.0
15.4	16.8	17.8	18.3	18.9	19.3	20.3	21.0
15.4	16.8	17.8	18.3	18.9	19.3	20.3	21.0
15.4	16.8	17.8	18.4	18.9	19.3	20.3	21.0
15.4	16.8	17.8	18.5	18.9	19.4	20.3	21.1
15.4	16.8	17.8	18.5	18.9	19.4	20.3	21.1
15.4	16.9	17.8	18.5	18.9	19.4	20.3	21.1
15.4	16.9	17.8	18.5	18.9	19.4	20.3	21.1
15.8	17.1	17.8	18.5	18.9	19.4	20.3	21.1
15.8	17.1	17.8	18.5	19.0	19.4	20.4	21.1
15.8	17.1	17.9	18.5	19.0	19.4	20.4	21.1
15.8	17.1	17.9	18.6	19.0	19.4	20.4	21.1
15.9	17.1	18.0	18.6	19.0	19.4	20.4	21.1
16.0	17.3	18.0	18.6	19.0	19.5	20.4	21.1
16.0	17.3	18.1	18.6	19.0	19.5	20.5	21.1
16.1	17.3	18.1	18.6	19.0	19.5	20.5	21.1
16.1	17.4	18.1	18.6	19.0	19.6	20.5	21.1
16.1	17.4	18.1	18.6	19.0	19.6	20.5	21.1
16.3	17.4	18.1	18.6	19.0	19.6	20.5	21.1
16.3	17.4	18.1	18.6	19.0	19.6	20.5	21.1
16.3	17.4	18.1	18.6	19.0	19.6	20.5	21.1
16.3	17.4	18.1	18.6	19.0	19.6	20.5	21.2
16.3	17.5	18.1	18.6	19.0	19.7	20.5	21.3
16.4	17.5	18.1	18.6	19.0	19.7	20.5	21.4
16.4	17.5	18.1	18.6	19.0	19.7	20.5	21.4
16.4	17.5	18.1	18.6	19.0	19.7	20.5	21.4
16.4	17.5	18.1	18.6	19.0	19.7	20.6	21.4
16.5	17.5	18.1	18.6	19.0	19.7	20.6	21.5
16.5	17.5	18.1	18.6	19.1	19.7	20.8	21.5
16.5	17.5	18.2	18.6	19.1	19.7	20.8	21.7
16.5	17.5	18.2	18.6	19.1	19.7	20.8	21.8
16.5	17.5	18.2	18.7	19.1	19.7	20.8	21.8
16.5	17.5	18.2	18.7	19.1	19.7	20.9	21.8
16.5	17.5	18.2	18.7	19.1	19.7	20.9	21.8
16.5	17.5	18.2	18.7	19.2	19.8	20.9	21.8
16.5	17.5	18.2	18.7	19.2	19.8	20.9	21.8
16.5	17.5	18.2	18.7	19.3	19.9	20.9	21.8
16.6	17.5	18.3	18.7	19.3	20.0	20.9	22.3
16.6	17.6	18.3	18.7	19.3	20.1	20.9	22.9
16.8	17.6	18.3	18.7	19.3	20.1	20.9	22.9
16.8	17.6	18.3	18.8	19.3	20.2	20.9	22.9
16.8	17.7	18.3	18.8	19.3	20.3	20.9	22.9
16.8	17.8	18.3	18.8	19.3	20.3	21.0	

TABLE 12

AVERAGE ASSESSMENT RATE PER SCHOOL DISTRICT FOR 1974

12.2	16.0	16.4	16.9	17.3	18.1	18.7	19.5
12.2	16.1	16.4	16.9	17.4	18.1	18.8	19.5
12.2	16.1	16.4	16.9	17.4	18.1	18.8	19.5
12.2	16.1	16.4	16.9	17.4	18.2	18.8	19.5
12.2	16.1	16.4	16.9	17.4	18.2	18.9	19.5
12.2	16.1	16.4	16.9	17.4	18.2	18.9	19.5
15.0	16.1	16.5	16.9	17.4	18.2	18.9	19.6
15.2	16.2	16.5	16.9	17.5	18.3	18.9	19.6
15.2	16.2	16.5	16.9	17.5	18.3	18.9	19.6
15.3	16.2	16.5	17.0	17.5	18.3	18.9	19.6
15.3	16.2	16.5	17.0	17.5	18.3	19.0	19.6
15.3	16.3	16.5	17.0	17.5	18.3	19.0	19.6
15.3	16.3	16.5	17.0	17.5	18.3	19.0	19.6
15.4	16.3	16.6	17.0	17.5	18.3	19.0	19.6
15.4	16.3	16.6	17.1	17.6	18.3	19.0	19.6
15.4	16.3	16.6	17.1	17.6	18.3	19.0	19.6
15.4	16.3	16.6	17.1	17.6	18.3	19.0	19.7
15.4	16.3	16.6	17.1	17.6	18.3	19.0	19.7
15.6	16.3	16.6	17.2	17.6	18.3	19.0	19.7
15.7	16.3	16.6	17.2	17.6	18.3	19.1	19.7
15.7	16.3	16.7	17.2	17.6	18.4	19.1	19.7
15.7	16.3	16.7	17.2	17.7	18.4	19.2	19.7
15.7	16.3	16.7	17.2	17.7	18.4	19.2	19.7
15.7	16.3	16.7	17.2	17.7	18.4	19.2	19.7
15.7	16.3	16.7	17.2	17.7	18.4	19.2	19.7
15.7	16.3	16.7	17.2	17.7	18.4	19.2	19.7
15.8	16.3	16.7	17.2	17.8	18.4	19.2	19.7
15.8	16.3	16.8	17.2	17.8	18.4	19.2	19.9
15.8	16.3	16.8	17.2	17.8	18.4	19.2	19.9
15.9	16.4	16.8	17.3	17.8	18.5	19.2	19.9
15.9	16.4	16.8	17.3	17.9	18.5	19.2	19.9
15.9	16.4	16.8	17.3	17.9	18.5	19.2	19.9
15.9	16.4	16.8	17.3	17.9	18.5	19.2	19.9
15.9	16.4	16.8	17.3	17.9	18.5	19.2	19.9
15.9	16.4	16.8	17.3	17.9	18.5	19.2	19.9
16.0	16.4	16.8	17.3	17.9	18.6	19.2	19.9
16.0	16.4	16.8	17.3	18.0	18.6	19.3	19.9
16.0	16.4	16.8	17.3	18.0	18.6	19.3	19.9
16.0	16.4	16.8	17.3	18.0	18.6	19.3	19.9
16.0	16.4	16.8	17.3	18.0	18.6	19.5	19.9
16.0	16.4	16.8	17.3	18.0	18.6	19.5	20.4
16.0	16.4	16.9	17.3	18.1	18.7	19.5	20.4
16.0	16.4	16.9	17.3	18.1	18.7	19.5	

TABLE 13

AVERAGE ASSESSMENT RATE PER SCHOOL DISTRICT FOR 1976

8.5	10.4	11.1	11.6	12.1	12.8	13.3	14.6
8.5	10.4	11.1	11.7	12.1	12.8	13.4	14.6
8.5	10.4	11.1	11.7	12.1	12.9	13.4	14.7
8.8	10.4	11.1	11.7	12.1	12.9	13.4	14.7
8.9	10.4	11.1	11.7	12.1	12.9	13.4	14.8
8.9	10.5	11.1	11.7	12.1	12.9	13.4	14.8
9.0	10.5	11.1	11.7	12.1	12.9	13.5	14.8
9.1	10.5	11.1	11.8	12.1	12.9	13.5	14.8
9.1	10.5	11.1	11.8	12.2	13.0	13.7	14.8
9.1	10.5	11.1	11.8	12.3	13.0	13.7	14.8
9.1	10.5	11.1	11.8	12.3	13.0	13.7	14.8
9.1	10.5	11.1	11.8	12.3	13.1	13.7	14.8
9.1	10.6	11.1	11.8	12.3	13.1	13.7	14.8
9.2	10.6	11.1	11.8	12.3	13.1	13.7	14.8
9.2	10.6	11.1	11.8	12.3	13.1	13.7	14.8
9.3	10.6	11.1	11.9	12.3	13.2	13.7	14.8
9.3	10.6	11.2	11.9	12.3	13.2	13.8	14.8
9.5	10.6	11.2	11.9	12.3	13.2	13.8	15.0
9.7	10.6	11.2	11.9	12.3	13.2	13.8	15.2
9.8	10.7	11.2	11.9	12.3	13.2	13.8	15.5
9.8	10.7	11.2	11.9	12.3	13.2	13.8	15.5
9.8	10.7	11.2	11.9	12.3	13.2	13.8	15.5
9.8	10.7	11.3	11.9	12.4	13.2	13.8	15.5
9.8	10.8	11.3	11.9	12.4	13.2	13.8	15.5
9.8	10.8	11.3	11.9	12.4	13.2	14.0	15.6
9.8	10.8	11.3	11.9	12.4	13.2	14.0	15.6
9.9	10.8	11.3	11.9	12.4	13.2	14.1	15.6
9.9	10.9	11.3	11.9	12.4	13.2	14.1	15.9
9.9	10.9	11.3	11.9	12.4	13.2	14.3	15.9
10.0	10.9	11.3	12.0	12.4	13.2	14.3	15.9
10.1	10.9	11.3	12.0	12.4	13.2	14.4	16.5
10.1	10.9	11.3	12.1	12.5	13.2	14.4	16.5
10.2	10.9	11.3	12.1	12.5	13.2	14.4	17.2
10.2	10.9	11.3	12.1	12.5	13.2	14.4	17.4
10.2	11.0	11.3	12.1	12.5	13.2	14.4	17.4
10.2	11.0	11.3	12.1	12.5	13.2	14.4	17.4
10.2	11.0	11.3	12.1	12.6	13.3	14.4	17.4
10.2	11.0	11.3	12.1	12.6	13.3	14.5	17.4
10.3	11.0	11.4	12.1	12.6	13.3	14.6	17.4
10.4	11.0	11.4	12.1	12.6	13.3	14.6	17.4
10.4	11.0	11.4	12.1	12.7	13.3	14.6	17.4
10.4	11.0	11.4	12.1	12.7	13.3	14.6	17.4
10.4	11.1	11.5	12.1	12.7	13.3	14.6	

TABLE 14

SCHOOL DISTRICT AVERAGE ASSESSMENT RATES

COUNTY	DISTRICT	1976	1974	1972	COUNTY	DISTRICT	1976	1974	1972
1	1	17.4	19.2	16.8	6	27	11.0	16.6	16.5
1	3	17.4	19.2	16.8	6	30	11.0	16.6	16.5
1	4	17.4	19.2	16.8	6	33	11.7	16.4	16.5
1	5	17.4	19.2	16.8	7	14	12.5	17.8	16.6
1	6	17.4	19.2	16.8	7	27	12.6	17.4	16.4
1	8	17.4	19.2	16.8	7	34	12.4	17.7	16.5
1	13	17.2	19.2	16.9	7	35	12.4	17.7	16.5
1	17	17.4	19.2	16.8	7	36	12.4	17.7	16.5
1	18	17.4	19.2	16.8	8	1	14.8	19.9	21.1
1	22	17.4	19.2	16.8	8	2	14.8	19.9	21.1
2	2	10.6	16.8	18.6	8	3	14.8	19.9	21.1
2	13	10.6	16.8	18.6	8	25	14.8	19.9	21.1
2	45	10.6	16.8	18.6	8	28	14.8	19.9	21.1
2	52	10.4	16.8	18.5	8	29	14.8	19.9	21.1
2	54	10.7	16.8	18.6	8	33	14.8	19.9	21.1
2	65	10.6	16.8	18.6	8	34	14.8	19.9	21.1
2	82	11.1	17.3	19.3	8	35	14.8	19.9	21.1
2	90	10.6	16.8	18.6	8	36	14.7	19.7	20.8
2	93	10.6	16.8	18.6	8	38	14.8	19.9	21.1
3	5	12.1	15.3	19.0	8	39	14.8	19.9	21.1
3	6	12.0	15.4	19.1	8	45	14.8	19.9	21.1
3	9	11.8	15.3	19.1	8	46	14.8	18.7	20.1
3	16	12.1	15.2	19.0	9	1	13.8	16.4	18.6
3	25	11.9	16.3	19.1	9	2	12.9	16.7	18.5
3	29	12.7	15.8	19.2	9	3	13.5	16.5	18.7
3	30	12.1	15.2	19.0	9	4	13.3	16.5	18.6
4	1	13.7	15.6	14.5	9	6	13.8	16.4	18.6
5	1	11.4	18.3	17.8	9	7	13.8	16.4	18.6
5	4	11.3	18.3	17.8	9	17	13.8	16.4	18.6
5	13	11.5	17.9	17.7	9	26	13.8	16.4	18.6
5	17	11.3	18.3	17.8	9	54	12.6	16.7	18.6
5	28	11.3	18.3	17.8	9	61	13.8	16.4	18.6
5	29	11.3	18.3	17.8	9	76	13.5	16.5	18.7
5	32	11.3	18.3	17.8	9	80	13.1	16.5	18.7
5	35	11.7	18.0	17.8	9	107	13.8	16.4	18.6
5	46	11.3	18.3	17.8	10	1	10.9	15.9	19.0
5	48	11.3	18.1	17.8	10	2	10.9	15.9	19.0
6	1	11.2	16.6	16.5	10	14	10.8	15.8	19.0
6	17	12.3	16.2	16.5	10	19	10.9	15.9	19.0
6	21	11.0	16.6	16.5	10	23	10.9	15.9	19.0
6	24	11.0	16.6	16.5	10	24	10.9	15.9	19.0

TABLE 14--Continued

COUNTY	DISTRICT	1976	1974	1972	COUNTY	DISTRICT	1976	1974	1972
10	30	11.0	16.0	19.1	19	15	15.0	17.6	17.5
10	36	11.0	16.2	19.0	19	16	15.6	17.6	17.3
11	37	10.4	17.0	18.3	19	18	15.6	17.6	17.3
11	38	10.5	17.0	18.3	19	34	15.6	17.6	17.3
11	40	10.4	17.0	18.3	20	18	10.8	15.4	20.4
11	41	10.7	16.9	18.3	20	22	10.8	15.4	20.4
11	42	10.4	17.0	18.3	20	23	10.9	15.4	20.4
12	1	16.5	17.9	17.6	21	6	10.1	17.2	18.7
12	9	16.5	17.9	17.6	21	9	11.4	16.7	18.1
13	8	11.1	15.9	17.5	21	14	10.0	17.2	18.7
13	16	11.7	15.7	17.5	22	11	13.0	18.3	18.6
13	18	11.7	15.7	17.5	22	14	13.2	17.9	18.2
13	19	11.7	15.8	17.5	22	20	13.3	18.0	18.3
13	33	11.7	15.7	17.5	22	26	13.2	17.9	18.2
13	37	10.1	16.1	17.5	22	28	13.2	17.9	18.2
14	1	13.4	16.8	19.4	23	3	10.5	16.4	18.0
14	12	12.7	16.4	19.4	23	5	10.7	16.6	18.2
15	4	14.6	16.4	18.1	23	6	10.5	16.3	17.9
15	6	14.7	16.8	18.5	23	7	11.2	16.8	18.3
15	7	14.5	16.9	18.4	23	8	10.5	16.4	18.0
15	9	14.6	16.4	18.1	23	9	10.6	16.5	18.2
15	10	14.6	16.4	18.1	23	11	9.7	16.7	18.5
15	12	14.6	16.4	18.1	24	2	14.1	16.8	18.8
15	15	14.6	16.4	18.1	24	14	13.0	17.6	19.3
15	30	14.6	16.4	18.1	25	1	11.4	16.1	17.5
15	36	14.6	16.5	18.2	25	4	11.3	16.0	17.4
16	4	13.2	17.4	19.6	25	14	10.5	17.1	17.9
16	10	13.1	17.6	19.7	25	25	11.3	16.0	17.4
16	14	12.1	16.5	20.0	25	29	11.3	16.1	17.5
16	15	13.7	17.2	19.6	25	37	12.1	17.4	18.8
16	16	13.4	17.3	19.6	25	54	11.3	16.0	17.4
17	3	11.8	19.0	20.5	25	56	11.3	16.0	17.4
17	6	11.8	19.0	20.5	25	57	10.9	16.1	17.5
17	10	11.8	19.0	20.5	26	4	13.4	18.2	18.9
17	12	11.8	19.0	20.5	26	9	13.2	18.3	18.9
17	15	11.8	19.0	20.5	26	10	13.8	17.4	18.9
18	1	13.3	18.4	21.8	26	19	13.4	18.0	18.9
18	44	13.3	18.4	21.8	27	1	9.8	16.3	15.4
18	61	13.3	18.4	21.8	27	2	9.8	16.3	15.4
18	125	13.3	18.4	21.8	27	14	9.8	16.3	15.4
18	127	13.3	18.4	21.8	27	18	9.8	16.3	15.4
18	128	12.9	18.8	21.2	27	19	9.8	16.3	15.4
18	129	13.2	18.4	21.8	27	24	9.8	16.3	15.4
18	130	13.3	18.4	21.8	27	32	9.8	16.3	15.4

TABLE 14--Continued

COUNTY	DISTRICT	1976	1974	1972	COUNTY	DISTRICT	1976	1974	1972
27	36	10.8	16.0	16.6	34	43	12.5	18.6	21.1
28	1	12.9	19.3	19.1	34	55	12.5	18.6	21.1
28	4	10.2	18.2	16.1	35	1	11.2	19.9	19.0
28	8	10.2	18.1	16.0	35	5	11.2	19.6	19.3
28	50	11.1	18.6	17.5	35	7	11.0	20.4	19.3
28	51	10.3	18.2	16.1	35	31	11.1	24.0	19.3
28	62	10.2	17.6	16.4	36	1	11.3	19.0	19.0
28	72	10.2	18.1	16.1	36	2	11.3	19.1	19.0
28	85	10.2	18.1	16.0	36	3	11.2	19.0	18.9
28	89	9.5	17.1	16.9	36	4	11.6	17.4	19.0
29	3	9.1	16.7	17.4	36	34	11.1	17.8	19.0
29	14	8.9	16.3	17.5	36	44	11.2	18.7	19.0
29	20	8.9	16.3	17.5	37	2	8.8	17.3	19.4
29	22	9.0	16.4	17.5	37	6	8.5	17.3	19.4
29	27	9.1	16.6	17.4	37	10	8.5	17.3	19.4
30	1	13.7	19.2	22.9	37	19	8.5	17.3	19.4
30	4	13.7	19.2	22.9	37	22	10.2	16.9	19.0
30	7	13.4	19.2	22.3	38	2	12.7	17.3	17.8
30	8	14.1	18.9	21.5	38	9	12.4	17.5	17.8
30	13	12.9	18.1	22.1	38	25	12.9	17.5	18.3
30	17	13.7	19.2	22.9	38	26	12.6	17.8	18.5
30	35	13.7	19.2	22.9	39	5	11.1	17.2	18.1
30	39	14.3	18.7	20.8	39	8	11.1	17.2	18.1
30	48	13.7	18.9	21.5	39	18	11.1	17.2	18.1
31	1	12.8	16.3	15.8	39	26	11.1	17.2	18.1
31	2	13.2	16.3	15.8	39	28	11.3	17.1	18.1
31	3	12.1	16.9	15.9	39	37	11.1	17.2	18.1
31	32	13.2	16.3	15.8	39	42	11.1	17.2	18.2
31	83	13.2	16.3	15.8	39	44	11.1	17.2	18.1
31	137	13.2	17.0	16.8	40	1	12.3	17.3	17.1
32	20	11.9	17.3	18.8	40	3	12.3	17.3	17.1
32	40	12.1	18.0	18.5	40	4	11.9	16.9	17.5
32	46	12.1	17.7	18.5	40	27	12.3	17.3	17.1
32	66	11.9	18.2	18.6	40	28	12.3	17.3	17.1
32	74	12.4	17.7	18.6	40	29	12.3	17.3	17.1
32	80	12.4	18.0	19.2	41	2	11.4	16.4	18.3
33	7	9.9	18.9	16.3	41	3	12.1	16.3	18.2
33	14	9.9	18.9	16.3	41	6	12.1	16.2	18.1
33	18	9.9	18.9	16.4	42	16	9.1	16.2	17.5
34	1	12.5	18.6	21.1	42	19	9.2	16.3	17.6
34	6	12.5	18.6	21.1	43	2	12.3	12.2	20.5
34	12	12.3	19.0	20.6	43	3	13.0	13.0	21.7
34	19	12.4	18.8	20.9	43	4	12.3	12.2	20.5
34	27	12.0	17.8	20.5	43	5	12.3	12.2	20.5

TABLE 14--Continued

COUNTY	DISTRICT	1976	1974	1972	COUNTY	DISTRICT	1976	1974	1972
43	6	12.3	12.2	20.5	49	10	11.0	16.9	18.8
43	8	12.3	12.2	20.5	50	3	11.9	19.6	19.7
43	10	12.3	12.2	20.5	50	20	11.9	19.6	19.7
44	4	12.4	15.7	16.3	50	34	11.9	19.6	19.7
44	12	12.8	16.1	16.4	50	39	11.9	19.6	19.7
44	14	14.4	15.7	16.3	50	51	11.9	19.6	19.7
44	32	14.4	15.7	16.3	50	71	11.9	19.6	19.7
45	1	14.3	17.5	21.3	50	78	11.9	19.6	19.7
45	3	13.7	17.1	20.4	50	79	12.4	19.3	20.4
45	4	14.0	17.3	20.8	50	106	12.2	19.0	20.3
45	9	14.0	17.3	20.8	50	112	11.9	19.6	19.7
45	13	14.4	17.5	21.4	50	128	11.9	19.6	19.7
45	16	14.4	17.5	21.4	50	129	11.9	19.5	19.7
45	20	14.4	17.5	21.4	51	1	13.2	19.5	20.9
45	27	14.4	17.5	21.4	51	2	13.2	19.5	20.9
46	3	10.4	16.8	19.6	51	4	13.2	19.5	20.9
46	4	10.4	16.7	19.6	51	7	13.2	19.5	20.9
46	10	10.4	16.8	19.5	51	10	13.2	19.5	20.9
46	18	10.5	16.7	19.3	51	16	13.2	19.5	20.9
47	1	12.1	19.7	20.3	51	19	13.2	19.5	20.9
47	3	12.1	19.7	20.3	51	24	13.2	18.5	19.3
47	6	12.1	19.7	20.3	51	28	13.1	18.6	19.4
47	10	12.1	19.7	20.3	51	41	13.2	19.5	20.9
47	11	12.1	19.7	20.3	51	54	13.2	19.3	20.6
47	12	12.1	19.7	20.3	51	70	13.2	19.5	20.9
47	14	11.8	19.1	19.9	51	156	13.1	18.4	19.4
47	19	12.6	18.8	20.1	51	158	12.4	18.9	19.0
47	24	12.1	19.7	20.3	52	3	9.1	16.0	19.3
47	26	12.1	19.7	20.3	52	23	9.2	16.1	19.3
47	28	12.1	19.7	20.3	52	35	9.1	16.0	19.3
47	30	12.1	19.7	20.3	52	38	9.3	16.4	19.1
47	42	12.9	18.4	19.6	52	39	9.3	16.3	19.4
48	2	10.7	15.7	18.6	52	40	9.1	16.0	19.3
48	8	10.5	15.4	19.0	53	1	15.5	18.5	21.0
48	12	10.4	15.3	18.9	53	2	15.5	18.5	21.0
48	28	10.4	15.3	18.9	53	6	15.5	18.5	21.0
49	1	11.1	16.9	18.7	53	8	15.5	18.5	21.0
49	3	11.8	17.4	19.7	53	15	15.2	18.3	20.2
49	4	11.1	16.9	18.9	53	64	15.9	18.3	19.8
49	5	11.1	16.9	18.7	53	88	15.5	18.5	21.0
49	7	11.3	17.2	19.5	53	91	15.9	18.3	19.5
49	8	11.1	16.9	18.7	53	99	15.9	18.3	19.8
49	9	11.1	16.9	18.7					

TABLE 15

1976-77 COUNTY FOUNDATION AID EARNED, COUNTY 21 MILL DEDUCTION, LOCAL 20 MILL DEDUCTION, AND COUNTY FOUNDATION AID RECEIVED

COUNTY	AID EARNED	COUNTY DEDUCT	LOCAL DEDUCT	AID RECEIVED
Adams	649,432.66	183,718.91	107,712.12	358,001.63
Barnes	2,357,185.75	478,542.02	352,796.32	1,525,847.41
Benson	1,505,677.75	205,259.90	183,562.40	1,116,855.45
Billings	110,546.00	95,901.50	49,331.22	34,686.72-
Bottineau	1,776,090.75	306,350.19	252,997.02	1,216,743.54
Bowman	960,891.50	145,106.84	135,612.72	680,167.94
Burke	856,289.75	142,267.83	132,527.18	581,494.74
Burleigh	7,761,997.00	919,067.92	945,167.04	5,897,762.04
Cass	11,891,066.98	1,745,252.41	1,790,370.76	8,355,443.81
Cavalier	1,677,479.75	322,028.47	251,898.74	1,103,552.54
Dickey	1,308,634.00	254,586.73	191,908.28	862,138.99
Divide	613,855.93	122,590.55	111,125.18	380,140.20
Dunn	745,503.50	148,999.54	109,573.10	486,930.86
Eddy	635,197.75	87,688.00	88,350.42	459,159.33
Emmons	1,373,559.60	158,746.43	162,797.42	1,052,015.75
Foster	1,077,901.00	142,457.65	159,753.06	775,690.29
Golden Valley	539,092.69	110,295.49	88,450.72	340,346.48
Grand Forks	9,412,784.56	1,115,044.58	1,047,417.02	7,250,322.96
Grant	788,967.10	115,905.24	110,704.88	562,356.98
Griggs	622,728.00	153,150.24	103,324.82	366,252.94
Hettinger	876,990.00	199,206.59	175,004.56	502,778.85
Kidder	843,874.25	130,489.13	121,670.52	591,714.60
LaMoure	1,449,583.25	261,180.95	244,218.18	944,184.12
Logan	751,044.75	104,718.13	96,406.20	549,920.42
McHenry	1,911,770.00	242,975.44	220,999.86	1,447,794.70
McIntosh	1,113,653.20	123,603.06	147,722.18	842,327.96
McKenzie	1,176,520.19	229,926.16	165,514.70	781,079.33
McLean	2,407,894.00	335,873.66	282,787.98	1,789,232.36
Mercer	1,322,498.75	197,211.03	128,264.50	997,023.22
Morton	4,245,967.25	465,801.97	518,720.10	3,261,447.18
Mountrail	1,559,238.00	182,388.73	174,038.20	1,202,811.07
Nelson	1,374,594.25	192,710.63	220,186.34	961,697.28
Oliver	394,645.50	92,389.59	51,627.30	250,628.61
Pembina	2,135,853.99	380,629.44	400,012.34	1,355,212.21
Pierce	1,241,294.25	216,786.75	160,093.44	864,414.06
Ramsey	2,411,319.50	370,795.92	315,863.72	1,724,659.86
Ransom	1,252,942.50	206,538.37	168,885.32	877,518.81
Renville	812,719.25	132,203.42	133,210.16	547,308.67
Richland	2,890,756.58	541,266.84	429,054.42	1,920,435.32
Rolette	2,455,657.25	139,124.40	126,478.62	2,190,054.23
Sargent	995,093.05	164,980.78	138,140.14	691,972.13
Sheridan	466,069.50	123,456.60	60,067.62	282,545.28
Sioux	855,612.91	51,934.18	31,051.12	772,627.61
Slope	80,549.36	65,469.40	33,137.66	18,057.70-
Stark	3,187,389.00	358,465.50	387,327.16	2,441,596.34
Steele	615,001.25	187,869.88	117,113.14	310,018.23
Stutsman	3,933,140.50	617,985.22	557,619.18	2,757,536.10
Towner	835,605.00	188,469.08	127,711.24	519,424.68
Traill	1,816,207.62	354,704.43	341,229.54	1,120,273.65
Walsh	2,743,363.28	484,191.29	374,738.10	1,884,433.89
Ward	9,557,501.50	986,426.41	994,759.08	7,576,316.01
Wells	1,472,035.00	314,710.59	221,005.68	936,318.73
Williams	3,743,188.00	420,715.11	527,657.36	2,794,815.53

TABLE 16

FOUNDATION AID EARNED BY COUNTIES AT VARIOUS ASSESSMENT RATES AFTER THE 21 MILL COUNTY LEVY AND THE 20 MILL LOCAL LEVY ARE DEDUCTED

COUNTY	1976 RATE	1974 RATE	1972 RATE	FULL RATE
Adams	358,001.63	270,694.34	260,157.89	1,463,234.39-
Barnes	1,525,847.41	1,121,093.33	995,054.01	4,861,606.07-
Benson	1,116,855.45	984,744.37	898,720.50	1,680,118.32-
Billings	34,686.72-	81,284.78-	90,577.07-	1,029,211.63-
Bottineau	1,216,743.54	933,024.41	901,868.28	2,953,433.41-
Bowman	680,167.94	550,977.74	532,144.52	1,451,705.13-
Burke	581,494.74	465,868.39	459,035.61	1,369,113.14-
Burleigh	5,897,762.04	5,191,106.45	4,987,438.21	6,096,235.31-
Cass	8,355,443.81	7,294,556.32	6,767,977.33	15,271,198.74-
Cavalier	1,103,552.54	854,493.59	738,349.26	3,251,606.32-
Dickey	862,138.99	634,802.35	575,629.93	2,606,411.79-
Divide	380,140.20	319,890.75	304,971.22	1,056,290.50-
Dunn	486,930.86	387,703.58	350,248.54	1,402,384.04-
Eddy	459,159.33	405,893.62	377,483.33	704,295.70-
Emmons	1,052,015.75	966,142.85	925,238.19	1,032,097.23-
Foster	775,690.29	665,809.91	619,491.43	1,290,520.94-
Golden Valley	340,346.48	240,654.19	214,169.27	1,107,185.26-
Grand Forks	7,250,322.96	6,386,445.80	5,964,626.85	7,527,742.21-
Grant	562,356.98	500,110.31	486,228.81	862,982.92-
Griggs	366,252.94	259,711.74	189,756.39	1,579,088.62-
Hettinger	502,778.85	292,924.49	237,113.40	2,510,280.63-
Kidder	591,714.60	494,299.11	473,503.59	1,138,741.72-
LaMoure	944,184.12	701,016.80	627,702.75	2,999,702.97-
Logan	549,920.42	488,736.63	459,215.57	784,036.05-
McHenry	1,447,794.70	1,255,143.25	1,194,182.16	2,019,358.58-
McIntosh	842,327.96	734,017.07	710,213.76	1,010,138.58-
McKenzie	781,079.33	575,982.61	559,401.06	2,381,691.48-
McLean	1,789,232.36	1,430,959.86	1,442,768.17	3,095,183.92-
Mercer	997,023.22	808,620.43	764,075.82	1,721,994.01-
Morton	3,261,447.18	2,860,111.45	2,655,631.32	3,327,242.51-
Mountrail	1,202,811.07	1,086,328.55	1,067,718.47	1,242,043.56-
Nelson	961,697.28	778,091.70	740,537.85	2,011,851.15-
Oliver	250,628.61	165,394.68	166,183.77	877,969.21-
Pembina	1,355,212.21	1,002,197.23	869,591.78	4,158,762.07-
Pierce	864,414.06	637,734.44	623,783.85	1,976,575.47-
Ramsey	1,724,659.86	1,350,960.39	1,302,527.58	3,423,440.54-
Ransom	877,518.81	617,057.93	546,782.76	2,413,099.56-
Renville	547,305.67	447,748.85	423,230.78	1,302,798.92-
Richland	1,920,435.32	1,460,260.69	1,350,661.31	5,375,094.08-
Rolette	2,190,054.23	2,080,959.71	2,063,794.32	296,304.70
Sargent	691,972.13	576,769.23	532,280.88	1,487,846.06-
Sheridan	282,545.28	184,495.43	158,856.07	1,197,715.72-
Sioux	772,627.61	751,350.32	723,219.73	180,942.43
Slope	18,057.70-	48,190.32-	58,620.03-	681,838.02-
Stark	2,441,596.34	2,209,623.75	2,055,156.89	2,416,690.23-
Steele	310,018.23	158,228.99	101,558.32	2,049,397.21-
Stutsman	2,757,536.10	2,151,134.59	2,038,071.13	5,699,467.28-
Towner	519,424.68	381,120.64	310,860.59	1,924,630.50-
Traill	1,120,273.65	794,920.77	690,587.31	4,141,676.31-
Walsh	1,884,433.89	1,441,232.64	1,371,169.60	4,342,148.57-
Ward	7,576,316.01	6,692,644.60	6,450,776.53	5,998,141.57-
Wells	936,318.73	638,273.22	514,643.56	3,515,193.50-
Williams	2,794,815.51	2,518,285.16	2,375,031.39	3,081,460.06-

TABLE 17

DISTRICTS RANKED BY LEEWAY MILLS LEVIED

.00	42.94	48.28	52.46	56.21	60.41	66.27	77.64
.00	43.00	48.38	52.54	56.26	60.47	66.82	78.70
.00	43.14	48.46	52.66	56.29	60.57	66.87	78.86
.00	43.32	48.71	52.73	56.30	60.75	68.01	80.11
.00	43.86	48.78	52.81	56.55	60.89	68.10	80.51
9.83	43.99	48.92	52.86	56.66	60.95	68.11	80.85
24.00	44.00	48.98	53.20	56.69	60.98	68.38	81.67
24.00	44.44	49.03	53.26	56.72	61.04	68.45	82.14
24.00	44.84	49.44	53.53	56.95	61.05	68.59	82.62
24.00	44.86	49.54	53.56	56.99	61.27	68.68	84.37
26.00	45.00	49.56	53.63	56.99	61.37	68.70	84.75
28.00	45.14	49.64	53.64	57.07	61.50	68.91	85.11
28.20	45.21	49.81	53.69	57.09	61.55	69.22	85.33
28.94	45.22	49.82	53.71	57.19	61.59	69.39	85.51
30.12	45.33	49.86	53.73	57.21	61.73	69.65	86.00
30.86	45.51	50.00	53.75	57.24	61.87	69.72	86.24
31.21	45.72	50.00	53.99	57.38	61.89	69.94	86.54
32.18	45.99	50.12	54.04	57.60	61.90	70.00	86.59
33.25	46.00	50.40	54.09	57.83	62.67	70.11	87.56
33.25	46.08	50.95	54.19	57.86	62.76	70.22	88.93
33.89	46.15	50.98	54.30	58.10	62.80	70.35	89.09
34.00	46.15	51.00	54.46	58.18	62.94	70.92	89.12
34.75	46.26	51.00	54.47	58.25	62.98	71.08	89.88
37.16	46.41	51.15	54.59	58.31	63.14	71.39	91.06
37.43	46.50	51.16	54.64	58.33	63.26	71.47	91.82
37.92	46.78	51.17	54.69	58.55	63.28	72.35	91.98
38.24	46.81	51.25	54.71	58.76	63.39	72.39	92.69
38.25	46.93	51.30	54.81	58.77	63.66	73.00	93.95
39.42	46.96	51.41	54.81	58.80	63.71	73.08	94.67
39.71	47.00	51.65	54.86	58.88	64.30	73.22	98.79
39.77	47.04	51.79	55.00	59.00	64.32	73.63	100.13
39.79	47.11	51.96	55.30	59.15	64.46	73.92	101.00
40.06	47.15	52.01	55.30	59.20	64.78	74.55	101.84
40.23	47.20	52.02	55.32	59.62	64.84	74.78	103.66
40.59	47.25	52.05	55.33	59.73	65.06	75.47	105.87
40.62	47.40	52.05	55.44	59.82	65.07	76.12	106.78
41.00	47.54	52.07	55.50	60.00	65.22	76.39	108.31
41.00	47.74	52.15	55.56	60.00	65.37	76.43	109.01
41.80	47.85	52.27	55.86	60.18	65.40	76.55	123.92
41.88	47.88	52.32	55.87	60.19	65.91	76.93	124.16
42.00	48.00	52.35	55.88	60.27	66.00	77.35	147.11
42.00	48.19	52.41	55.96	60.32	66.00	77.37	148.21
42.69	48.21	52.45	56.04	60.34	66.01	77.37	

TABLE 18

SCHOOL DISTRICT REVENUE REALIZED FROM LEEWAY MILLS AT VARIOUS ASSESSMENT RATES

COUNTY	DISTRICT	1976 RATE	1974 RATE	1972 RATE	FULL RATE
1	1	4,720.03	5,208.08	4,557.18	27,126.48
1	3	62,765.42	69,255.36	60,600.01	360,719.14
1	4	15,058.08	16,615.08	14,538.57	86,540.29
1	5	17,364.68	19,160.18	16,765.59	99,796.55
1	6	6,307.53	6,959.72	6,089.92	36,250.00
1	8	9,751.25	10,759.52	9,414.83	56,041.40
1	13	189,134.60	211,112.04	185,824.74	1,099,609.65
1	17	5,671.35	6,257.76	5,475.68	32,593.81
1	18	10,714.00	11,821.82	10,344.36	61,574.42
1	22	3,114.66	3,436.71	3,007.20	17,900.26
2	2	667,852.40	1,058,479.26	1,171,880.60	6,300,452.75
2	13	68,021.98	107,808.03	119,358.16	641,712.55
2	45	28,312.33	44,872.21	49,679.64	267,095.68
2	52	90,642.63	146,415.04	161,235.11	871,556.08
2	54	79,597.19	124,967.58	138,363.79	743,891.45
2	65	142,111.41	225,232.37	249,362.89	1,340,664.83
2	82	93,189.70	145,236.14	162,028.93	839,546.00
2	90	21,722.93	34,428.67	38,117.22	204,931.94
2	93	50,106.11	79,413.17	87,921.19	472,696.03
3	5	79,530.15	100,557.92	124,878.24	657,268.97
3	6	137,290.49	176,184.88	218,511.54	1,144,082.84
3	9	117,199.85	151,961.32	189,699.67	993,210.12
3	16	59,580.77	74,839.40	93,553.72	492,399.31
3	25	60,536.00	82,916.15	97,160.28	508,702.16
3	29	57,762.62	71,856.69	87,325.52	454,822.86
3	30	4,205.16	5,282.10	6,602.94	34,753.12
4	1	108,528.68	123,570.75	114,855.90	792,172.54
5	1	255,773.24	410,567.20	399,364.33	2,243,517.28
5	4	48,830.69	79,076.41	76,918.10	432,127.19
5	13	85,490.69	133,066.25	131,578.72	743,392.84
5	17	80,430.31	130,248.84	126,693.82	711,768.02
5	28	44,417.14	71,929.11	69,965.87	393,069.48
5	29	69,993.55	113,347.55	110,253.83	619,407.92
5	32	50,329.84	81,504.14	79,279.56	445,393.91
5	35	66,729.06	102,655.98	101,514.91	570,333.27
5	46	62,672.82	101,492.36	98,722.22	554,623.12
5	48	84,093.72	134,692.91	132,464.42	744,187.37
6	1	178,833.77	265,049.53	263,457.90	1,596,717.31
6	17	72,165.63	95,042.13	96,802.97	586,706.57
6	21	3,969.32	5,989.70	5,953.98	36,084.69
6	24	5,027.57	7,586.60	7,541.35	45,705.11
6	27	8,911.30	13,447.15	13,366.95	81,011.73
6	30	9,375.18	14,147.14	14,062.77	85,228.82
6	33	119,955.40	168,141.48	169,161.10	1,025,258.80
7	14	88,326.77	125,777.32	117,297.95	706,614.16
7	27	83,896.90	115,853.22	109,191.81	665,847.74
7	34	62,940.51	89,841.28	83,748.64	507,583.74
7	35	41,845.56	59,730.35	55,679.70	337,463.51
7	36	81,972.12	117,007.00	109,072.10	661,064.16
8	1	3,587,647.44	4,823,591.98	5,114,550.19	24,240,657.45
8	2	32,070.27	43,118.47	45,719.37	216,689.19
8	3	5,506.28	7,403.19	7,849.75	37,204.28
8	25	73,173.23	98,381.40	104,315.75	494,409.56
8	28	74,290.93	99,884.15	105,909.14	501,961.52
8	29	28,078.37	37,751.36	40,028.52	189,717.12
8	33	47,246.00	63,522.24	67,353.89	319,227.04
8	34	40,310.53	54,197.50	57,466.69	272,366.15
8	35	45,670.77	61,404.35	65,108.24	308,583.69
8	36	35,715.62	47,862.50	50,534.03	242,962.64
8	38	112,358.90	151,066.54	160,178.84	759,175.37
8	39	10,655.36	14,326.13	15,190.28	71,995.07
8	45	13,388.93	18,001.41	19,087.25	90,464.98
8	46	4,678.84	5,911.71	6,354.33	31,613.51
9	1	7,500,511.32	8,913,607.65	10,109,189.15	54,350,955.17
9	2	214,315.58	277,431.51	307,349.97	1,661,352.94
9	3	209,081.15	255,538.98	289,598.30	1,548,747.71
9	4	190,758.24	236,654.67	266,756.32	1,434,253.97

TABLE 18--Continued

COUNTY	DISTRICT	1976 RATE	1974 RATE	1972 RATE	FULL RATE
9	6	1,241,801.12	1,475,756.45	1,673,699.54	8,998,463.45
9	7	102,184.45	121,436.00	137,724.20	740,459.18
9	17	300,261.74	356,831.05	404,692.77	2,175,786.64
9	26	67,489.96	80,205.06	90,962.96	489,052.59
9	54	68,272.42	90,481.43	100,776.91	541,844.06
9	61	4,706.23	5,592.88	6,343.05	34,102.75
9	76	228,074.64	278,752.82	315,906.18	1,689,440.08
9	80	135,383.69	170,515.75	193,246.67	1,033,451.19
9	107	6,127.23	7,281.60	8,258.28	44,399.74
10	1	44,705.09	65,211.31	77,925.44	410,117.90
10	2	31,573.06	46,055.62	55,035.00	289,660.72
10	14	101,370.36	148,294.69	178,330.73	938,608.43
10	19	75,769.75	110,525.33	132,074.25	695,134.41
10	23	394,940.11	576,099.13	688,420.10	3,623,299.05
10	24	55,073.81	80,336.16	95,999.15	505,263.65
10	30	34,990.39	50,893.52	60,753.81	318,094.13
10	36	32,301.50	47,570.41	55,791.15	293,649.70
11	37	45,192.04	73,870.90	79,519.91	434,535.02
11	38	51,468.32	83,327.21	89,698.98	490,173.98
11	40	173,540.44	281,669.20	305,361.75	1,668,643.39
11	41	239,376.21	378,070.78	409,381.19	2,237,138.24
11	42	31,006.49	50,683.20	54,559.01	298,136.70
12	1	396,661.33	430,298.21	423,078.97	2,404,005.65
12	9	21,076.72	22,864.02	22,480.42	127,737.56
13	8	25,908.74	37,111.67	40,845.12	233,411.83
13	16	130,043.17	174,491.92	194,505.56	1,111,478.97
13	18	17,361.95	23,296.26	25,968.26	148,392.58
13	19	78,872.39	106,509.27	117,969.43	674,122.31
13	33	15,434.84	20,710.46	23,085.89	131,921.57
13	37	893.16	1,423.69	1,547.48	8,843.08
14	1	163,510.63	204,993.27	236,714.33	1,220,214.42
14	12	59,797.14	77,216.04	91,340.13	470,842.68
15	4	16,848.15	18,923.84	20,886.65	115,198.03
15	6	128,956.48	147,371.46	162,291.73	877,252.24
15	7	35,709.55	41,619.48	45,311.84	246,270.91
15	9	12,297.74	13,812.82	15,245.90	84,230.91
15	10	19,682.99	22,107.93	24,401.00	134,814.70
15	12	15,148.05	17,014.28	18,779.03	103,753.53
15	15	75,159.88	84,419.57	93,175.70	514,792.56
15	30	30,879.68	34,684.05	38,281.53	211,504.19
15	36	164,091.74	185,440.07	204,540.35	1,123,913.55
16	4	17,201.61	22,673.44	25,540.95	130,314.23
16	10	273,683.03	367,693.15	411,564.54	2,089,159.40
16	14	135,997.92	185,446.76	224,777.36	1,123,941.21
16	15	44,961.95	56,445.23	64,322.56	328,186.26
16	16	56,856.26	73,401.43	83,157.96	424,295.52
17	3	139,814.39	225,115.14	242,885.55	1,184,857.04
17	6	55,781.40	89,813.63	96,903.44	472,219.47
17	10	16,027.85	25,806.44	27,843.58	135,828.01
17	12	8,341.08	13,429.86	14,490.00	70,685.88
17	15	2,141.40	3,447.86	3,720.04	18,147.29
18	1	4,038,778.63	5,587,246.35	6,619,558.17	30,366,364.88
18	44	192,595.67	266,436.84	315,664.30	1,448,069.06
18	61	80,111.49	110,826.23	131,302.73	602,334.25
18	125	92,183.97	127,527.30	151,089.52	693,103.61
18	127	76,626.41	106,004.97	125,590.68	576,130.98
18	128	224,310.14	326,887.16	368,631.28	1,738,829.77
18	129	164,841.67	229,772.80	272,236.01	1,248,791.03
18	130	53,917.01	74,588.79	88,369.97	405,385.82
19	15	77,796.04	91,278.09	90,756.86	518,635.08
19	16	124,680.72	140,664.78	138,258.45	799,228.35
19	18	92,170.10	103,986.30	102,207.42	590,828.77
19	34	26,859.69	30,303.10	29,784.71	172,175.98
20	18	167,921.71	239,439.56	317,170.52	1,554,820.69
20	22	90,098.57	128,471.55	170,178.17	834,240.67
20	23	86,458.26	122,148.22	161,806.63	793,194.01
21	6	149,775.76	255,053.14	277,294.84	1,482,914.82
21	9	207,667.94	304,212.76	329,714.38	1,821,642.40
21	14	100,773.94	173,331.17	188,447.26	1,007,739.40

TABLE 18--Continued

COUNTY	DISTRICT	1976 RATE	1974 RATE	1972 RATE	FULL RATE
22	11	31,126.28	43,813.35	44,532.36	239,432.68
22	14	36,266.98	49,178.02	50,001.28	274,747.76
22	20	66,152.77	89,524.54	91,019.59	497,382.83
22	26	130,660.02	177,174.98	180,140.96	989,841.11
22	28	73,432.46	99,574.41	101,241.33	556,302.28
23	3	128,468.60	200,655.10	220,220.87	1,223,509.25
23	5	69,477.14	107,786.83	118,173.66	649,312.50
23	6	27,224.79	42,261.04	46,410.09	259,283.45
23	7	122,542.09	183,813.13	200,221.52	1,094,117.05
23	8	144,610.75	225,867.53	247,891.74	1,377,243.86
23	9	83,256.81	129,597.55	142,943.61	785,436.41
23	11	71,498.37	123,091.59	136,361.69	737,090.99
24	2	149,546.71	178,169.95	199,390.62	1,060,600.22
24	14	107,551.81	145,603.64	159,671.41	827,320.78
25	1	156,337.68	220,780.07	239,978.33	1,371,378.49
25	4	104,557.84	148,043.44	160,998.16	925,284.60
25	14	63,268.15	103,032.18	107,853.21	602,553.20
25	25	74,112.80	104,936.31	114,118.88	655,861.22
25	29	64,642.50	92,096.16	100,105.37	572,053.80
25	37	31,615.54	45,463.14	49,121.06	261,283.46
25	54	46,748.17	66,190.73	71,982.83	413,697.93
25	56	53,422.30	75,640.63	82,259.65	472,760.64
25	57	77,045.05	113,795.53	123,695.82	706,834.40
26	4	36,127.53	49,068.41	50,954.26	269,605.30
26	9	126,387.56	175,211.07	180,961.70	957,474.23
26	10	72,483.89	91,387.68	99,266.68	525,240.01
26	19	145,537.15	195,485.49	205,265.59	1,086,085.53
27	1	237,298.63	394,675.08	372,891.06	2,421,395.22
27	2	69,711.81	115,944.68	109,545.13	711,339.30
27	14	63,053.60	104,870.74	99,082.42	643,398.93
27	18	.00	.00	.00	.00
27	19	4,315.11	7,176.89	6,780.76	44,031.38
27	24	.00	.00	.00	.00
27	32	8,702.73	14,474.38	13,675.46	88,802.65
27	36	4,203.14	6,226.53	6,460.22	38,917.71
28	1	71,159.28	106,461.39	105,358.42	551,619.62
28	4	77,278.27	137,887.61	121,976.02	757,628.43
28	8	84,224.57	149,456.49	132,224.66	825,729.26
28	50	84,258.00	141,182.70	132,832.73	759,080.32
28	51	154,664.42	273,276.56	241,755.95	1,501,590.45
28	62	70,949.63	122,416.49	114,072.81	695,583.07
28	72	120,204.71	213,303.25	189,731.11	1,178,474.95
28	85	5,655.27	10,035.27	8,870.85	55,443.70
28	89	19,980.37	35,964.66	35,543.08	210,319.36
29	3	101,311.15	185,916.09	193,706.91	1,113,308.22
29	14	29,038.35	53,180.83	57,095.20	326,271.99
29	20	24,109.21	44,153.60	47,403.52	270,888.67
29	22	42,936.75	78,239.34	83,486.21	477,074.52
29	27	141,423.14	257,969.94	270,401.04	1,554,098.88
30	1	752,273.56	1,054,236.16	1,257,425.25	5,490,995.16
30	4	17,448.47	24,452.28	29,165.11	127,359.87
30	7	117,532.70	168,400.85	195,586.16	877,099.52
30	8	34,368.48	46,067.51	52,405.05	243,744.69
30	13	100,022.38	140,341.40	163,596.60	775,363.48
30	17	8,859.63	12,415.88	14,808.87	64,668.21
30	35	4,789.41	6,711.87	8,005.49	34,958.86
30	39	91,487.33	119,628.83	133,068.32	639,770.89
30	48	119,171.62	164,397.24	187,016.02	869,857.48
31	1	110,783.58	141,071.81	136,740.17	865,496.71
31	2	185,969.72	229,635.41	222,587.15	1,408,850.80
31	3	145,107.12	202,656.60	190,670.75	1,199,223.28
31	32	21,359.31	26,374.47	25,564.95	161,811.72
31	83	60,225.12	74,365.97	72,083.44	456,247.44
31	137	60,124.07	77,427.77	76,519.90	455,481.91
32	20	54,940.66	79,867.23	86,795.25	461,682.84
32	40	79,654.98	118,494.74	121,784.49	658,300.61
32	46	137,710.37	201,442.72	210,545.38	1,138,093.58
32	66	189,297.11	289,511.00	295,871.38	1,590,720.40
32	74	124,710.17	178,011.29	187,065.25	1,005,725.16

TABLE 18--Continued

COUNTY	DISTRICT	1976 RATE	1974 RATE	1972 RATE	FULL RATE
32	80	149,904.25	217,601.00	232,096.75	1,208,902.82
33	7	5,244.97	10,012.64	8,635.31	52,979.44
33	14	3,737.17	7,134.25	6,152.87	37,749.15
33	18	122,871.46	234,561.61	203,536.57	1,241,124.61
34	1	117,365.30	174,639.56	198,112.62	938,922.40
34	6	223,887.99	333,145.32	377,922.92	1,791,103.92
34	12	130,350.17	201,351.90	218,297.42	1,059,746.88
34	19	238,656.40	361,826.96	402,231.49	1,924,644.53
34	27	162,003.48	240,299.76	276,750.54	1,350,023.59
34	43	120,987.63	180,029.59	204,227.11	967,901.04
34	55	97,845.74	145,594.46	165,163.60	782,765.92
35	1	44,953.07	79,868.11	76,258.38	401,363.48
35	5	324,067.34	567,117.84	558,432.84	2,893,435.24
35	7	25,667.16	47,599.74	45,033.03	233,337.58
35	31	15,890.54	29,203.63	27,628.88	143,157.87
36	1	758,249.89	1,274,921.36	1,274,921.36	6,710,132.40
36	2	116,962.37	197,689.79	196,660.52	1,035,058.49
36	3	75,779.11	128,551.68	127,877.24	676,593.78
36	4	41,934.83	62,902.24	68,685.05	361,503.39
36	34	45,591.98	73,111.29	78,039.79	410,738.14
36	44	98,748.30	164,870.16	167,516.61	881,674.19
37	2	54,055.80	106,268.29	119,166.01	614,268.48
37	6	38,110.05	77,561.57	86,978.56	448,353.30
37	10	5,670.86	11,541.33	12,942.60	66,715.96
37	19	264,789.00	538,898.57	604,327.93	3,115,163.14
37	22	206,956.67	342,885.81	385,498.18	2,028,982.49
38	2	78,614.20	107,088.26	110,177.80	619,008.21
38	9	125,884.78	177,648.60	180,695.01	1,015,197.80
38	25	30,872.54	41,878.60	43,795.78	239,320.84
38	26	75,810.29	107,089.61	111,304.66	601,668.36
39	5	26,872.10	41,638.31	43,817.64	242,090.74
39	8	145,319.76	225,172.96	236,958.40	1,309,185.71
39	18	54,417.06	84,319.23	88,732.45	490,243.29
39	26	16,918.50	26,215.21	27,587.30	152,418.76
39	28	132,583.54	200,625.41	212,359.05	1,173,298.03
39	37	578,045.37	895,681.30	942,560.78	5,207,610.73
39	42	194,479.83	301,346.49	318,869.12	1,752,068.78
39	44	190,421.28	295,057.77	310,500.93	1,715,505.31
40	1	76,956.63	108,239.50	106,985.10	625,657.40
40	3	35,624.89	50,106.40	49,525.72	289,630.35
40	4	144,493.35	205,195.00	212,477.47	1,214,220.96
40	27	.00	.00	.00	.00
40	28	.00	.00	.00	.00
40	29	104,255.67	146,635.59	144,936.23	847,598.59
41	2	82,014.24	117,977.48	131,649.25	719,420.71
41	3	106,657.98	143,678.96	160,424.26	881,464.20
41	6	193,030.56	258,429.31	288,735.11	1,595,281.76
42	16	71,500.64	127,285.43	137,495.73	785,720.53
42	19	92,263.81	163,463.79	176,500.66	1,002,861.48
43	2	21,227.86	21,053.79	35,378.35	172,582.50
43	3	28,817.35	33,249.45	48,101.92	221,671.70
43	4	11,880.44	11,783.02	19,799.94	96,587.97
43	5	16,548.74	16,413.04	27,580.13	134,541.25
43	6	9,019.73	8,945.76	15,032.28	73,330.40
43	8	38,095.64	37,783.25	63,490.19	309,717.55
43	10	4,719.11	4,680.41	7,864.86	38,366.36
44	4	.00	.00	.00	.00
44	12	35,086.81	44,132.18	44,953.22	274,115.70
44	14	12,683.74	13,827.81	14,356.72	88,080.96
44	32	41,158.28	44,870.75	46,587.05	285,819.55
45	1	1,100,254.32	1,346,381.21	1,638,828.80	7,694,078.45
45	3	51,446.15	64,209.93	76,603.31	375,515.73
45	4	112,467.53	138,976.12	167,093.00	803,313.07
45	9	63,234.57	78,138.95	93,947.60	451,671.83
45	13	40,230.63	48,888.26	59,786.73	279,177.58
45	16	14,142.88	17,186.42	21,017.73	98,213.81
45	20	17,637.94	21,433.62	26,211.74	122,484.91
45	27	41,650.67	50,614.13	61,897.35	289,240.30
46	3	94,735.28	151,025.89	178,538.10	910,908.11

TABLE 18--Continued

COUNTY	DISTRICT	1976 RATE	1974 RATE	1972 RATE	FULL RATE
46	4	63,304.28	101,647.68	119,303.24	608,689.64
46	10	116,991.66	188,976.62	219,359.36	1,124,909.90
46	18	45,927.81	73,043.58	84,415.31	437,407.27
47	1	1,019,691.08	1,660,057.07	1,710,633.75	8,427,134.96
47	3	64,370.53	104,795.22	107,988.00	531,983.80
47	6	11,540.63	18,788.14	19,360.56	95,376.38
47	10	39,475.03	64,265.34	66,223.31	326,237.43
47	11	60,808.55	98,996.31	102,012.42	502,546.18
47	12	23,714.42	38,607.07	39,783.31	195,985.45
47	14	76,716.56	124,173.42	129,374.80	650,134.48
47	19	62,707.74	93,559.94	100,031.38	497,679.97
47	24	57,563.22	93,712.92	96,568.05	475,725.47
47	26	60,065.72	97,786.99	100,766.25	496,407.13
47	28	76,120.55	123,924.25	127,699.83	629,090.67
47	30	48,212.24	78,489.52	80,880.85	398,445.23
47	42	70,283.51	100,245.37	106,781.73	544,830.74
48	2	70,632.37	103,631.81	122,780.24	660,108.94
48	8	160,275.07	235,059.41	290,017.73	1,526,427.71
48	12	68,535.25	100,822.20	124,549.10	658,986.98
48	28	77,806.86	114,461.67	141,398.40	748,136.30
49	1	27,307.32	41,575.39	46,001.91	246,011.64
49	3	188,269.52	277,603.40	314,297.13	1,595,490.04
49	4	148,771.74	226,504.97	253,313.64	1,340,284.60
49	5	25,147.03	38,286.35	42,362.68	226,549.59
49	7	126,743.41	192,916.14	218,708.42	1,121,615.80
49	8	43,386.06	66,055.27	73,088.15	390,865.01
49	9	292,672.81	445,594.35	493,036.61	2,636,689.34
49	10	402,762.39	618,763.85	688,320.92	3,661,472.61
50	3	691,746.00	1,139,305.66	1,145,116.32	5,812,949.16
50	20	145,953.47	240,385.36	241,611.37	1,226,490.79
50	34	25,424.25	41,873.73	42,087.30	213,647.60
50	39	38,519.47	63,441.56	63,765.13	323,690.66
50	51	32,253.38	53,121.31	53,392.24	271,034.82
50	71	42,252,37	69,589.65	69,944.37	355,059.34
50	78	206,249.12	339,692.30	341,424.79	1,733,173.23
50	79	53,158.22	82,735.45	87,450.58	428,694.46
50	106	46,719.09	72,755.63	77,735.89	382,942.36
50	112	60,774.82	100,096.12	100,606.63	510,709.04
50	128	73,288,12	120,705.53	121,321.15	615,862.05
50	129	59,156.88	96,934.46	97,928.29	497,113.00
51	1	2,042,632.64	3,017,376.93	3,234,100.25	15,474,372.09
51	2	120,863.85	178,540.07	191,363.73	915,628.26
51	4	97,802.50	144,473.85	154,850.69	740,922.39
51	7	112,599.64	166,332.18	178,279.01	853,021.09
51	10	85,232.11	125,904.87	134,947.99	645,692.89
51	16	84,679.17	125,088.06	134,072.52	641,503.98
51	19	16,274.19	24,040.23	25,766.92	123,288.38
51	24	48,143.08	67,472.52	70,389.99	364,717.53
51	28	187,625.85	266,391.18	277,855.12	1,432,241.92
51	41	60,079.34	88,749.20	95,123.61	455,143.05
51	54	102,004.97	149,141.46	159,188.95	772,759.05
51	70	84,124.97	124,269.40	133,195.05	637,305.53
51	136	78,147.40	109,758.02	115,728.48	596,538.17
51	158	110,550.86	168,490.56	169,386.02	891,537.41
52	3	59,986.50	105,468.26	127,219.36	659,191.64
52	23	83,098.43	145,422.25	174,323.88	903,238.38
52	35	37,376.28	65,714.97	79,267.61	410,727.94
52	38	342,834.85	604,554.97	704,079.93	3,686,366.00
52	39	63,409.74	111,131.91	132,272.71	681,819.57
52	40	166,207.21	292,225.51	352,492.25	1,826,451.03
53	1	590,130.53	704,320.78	799,508.84	3,807,286.12
53	2	80,041.91	95,530.01	108,440.77	516,398.38
53	6	34,598.87	41,293.75	46,874.54	223,218.06
53	9	262,318.68	313,078.53	355,390.70	1,692,381.64
53	15	207,910.32	250,303.23	276,292.02	1,367,821.20
53	64	42,485.66	48,896.74	52,903.14	267,205.06
53	88	25,049.71	29,896.82	33,937.34	161,610.70
53	91	79,150.76	91,094.60	97,070.49	497,802.87
53	99	140,826.85	162,077.62	175,337.59	855,702.10

TABLE 19

BONDED INDEBTEDNESS LIMITATION AT VARIOUS ASSESSMENT RATES

COUNTY	DISTRICT	1976 RATE	1974 RATE	1972 RATE	FULL RATE
1	1	39,333.60	43,400.69	37,976.59	226,055.37
1	3	220,268.20	243,043.93	212,668.94	1,265,910.31
1	4	42,138.20	46,495.28	40,684.43	242,173.77
1	5	65,950.20	72,769.45	63,674.91	379,024.47
1	6	40,878.40	45,105.22	39,468.09	234,933.54
1	8	40,394.60	44,571.40	39,000.98	232,153.08
1	13	819,651.60	914,895.11	805,307.69	4,766,660.91
1	17	34,113.40	37,640.72	32,936.48	196,054.19
1	18	37,201.40	41,048.02	35,917.95	213,801.33
1	22	18,734.80	20,671.97	18,088.44	107,671.36
2	2	1,499,275.80	2,376,202.21	2,630,779.24	14,144,118.44
2	13	288,534.40	457,298.17	506,291.31	2,722,024.01
2	45	126,281.60	200,143.70	221,586.32	1,191,336.45
2	52	455,834.20	736,308.98	810,837.87	4,385,785.29
2	54	245,746.20	385,821.53	427,180.61	2,315,445.49
2	65	603,317.40	956,197.74	1,058,641.04	5,691,676.45
2	82	292,543.40	455,928.88	508,645.20	2,654,919.97
2	90	76,234.20	120,823.58	133,768.15	719,190.92
2	93	142,711.80	226,183.93	250,416.39	1,346,338.41
3	5	227,229.00	287,308.74	356,794.97	1,878,524.90
3	6	536,605.40	688,625.70	854,061.15	4,505,705.80
3	9	459,787.60	596,160.60	744,212.20	3,923,071.57
3	16	180,547.80	226,786.09	283,496.15	1,492,131.41
3	25	212,072.20	290,475.29	340,375.88	1,795,615.81
3	29	184,339.00	229,317.71	278,683.70	1,456,988.79
3	30	35,043.00	44,017.51	55,024.51	289,611.73
4	1	493,312.20	561,685.27	522,072.30	3,600,819.90
5	1	751,169.60	1,205,777.44	1,172,876.21	6,644,803.16
5	4	97,534.60	157,947.53	153,636.50	863,138.69
5	13	283,457.20	441,201.13	436,268.97	2,480,035.62
5	17	302,369.60	489,657.33	476,292.59	2,675,819.15
5	28	160,235.00	259,484.55	252,402.17	1,418,009.90
5	29	267,100.00	432,541.74	420,735.92	2,363,718.57
5	32	101,892.60	165,004.87	160,501.22	901,705.09
5	35	240,205.40	369,531.98	365,424.47	2,057,778.90
5	46	143,154.00	231,823.58	225,496.18	1,266,850.49
5	48	182,852.20	292,874.36	288,028.78	1,618,162.26
6	1	598,807.20	887,492.15	882,162.76	5,390,098.23
6	17	188,940.00	248,833.98	253,444.11	1,541,235.40
6	21	27,431.40	41,393.98	41,147.10	249,376.46
6	24	24,754.20	37,354.08	37,131.30	225,038.27
6	27	52,589.60	79,357.70	78,884.40	478,087.47
6	30	62,252.20	93,938.56	93,378.30	565,929.32
6	33	426,811.60	598,261.81	601,889.71	3,676,659.92
7	14	368,950.60	525,386.65	489,966.39	2,972,086.10
7	27	302,331.20	417,489.15	393,484.05	2,404,726.72
7	34	252,722.40	360,735.95	336,272.42	2,038,084.64
7	35	136,371.40	194,656.53	181,455.78	1,099,769.77
7	36	264,896.20	378,112.83	352,470.88	2,136,260.48
8	1	7,878,744.00	10,594,315.80	11,233,363.04	53,241,534.27
8	2	108,712.80	146,164.35	154,980.96	734,546.23
8	3	29,041.60	39,046.43	41,401.70	196,227.10
8	25	137,054.20	184,269.37	195,384.46	926,042.25
8	28	303,724.20	408,357.18	432,989.21	2,052,191.34
8	29	83,979.00	112,909.76	119,720.46	567,425.89
8	33	126,360.00	169,891.02	180,138.81	853,784.11
8	34	103,839.60	139,612.34	148,033.73	701,619.19
8	35	149,617.60	201,160.86	213,294.85	1,010,930.12
8	36	153,615.60	205,860.26	217,350.71	1,051,767.22
8	38	264,032.20	354,991.29	376,404.30	1,784,002.04
8	39	47,126.80	63,361.98	67,183.96	318,424.44
8	45	25,832.40	34,731.66	36,826.66	174,543.31
8	46	38,990.40	49,264.37	52,952.86	264,609.25
9	1	10,197,146.80	12,118,289.25	13,743,714.45	73,892,393.90
9	2	810,880.00	1,094,684.16	1,162,883.00	6,312,494.68
9	3	690,378.60	843,780.72	956,243.39	5,124,887.68
9	4	536,742.40	665,882.62	730,580.57	4,040,598.72
9	6	2,643,536.20	3,141,578.42	3,562,958.09	19,156,066.10
9	7	264,213.20	313,990.96	356,106.55	1,914,586.07

TABLE 19--Continued

COUNTY	DISTRICT	1976 RATE	1974 RATE	1972 RATE	FULL RATE
9	6	2,643,536.20	3,141,578.42	3,562,958.09	19,156,066.10
9	7	264,213.20	313,990.96	356,106.55	1,914,586.07
9	17	1,212,199.20	1,440,577.52	1,633,802.08	8,784,055.24
9	26	218,661.80	259,857.68	294,712.37	1,584,506.35
9	54	236,114.20	312,922.14	348,528.17	1,887,544.46
9	61	17,334.20	20,599.96	23,363.03	125,610.18
9	76	604,411.40	738,711.61	837,170.23	4,500,354.24
9	80	489,456.60	616,470.58	698,650.35	3,744,762.81
9	107	16,928.40	20,117.71	22,816.09	122,669.60
10	1	160,061.20	233,481.27	279,002.67	1,468,451.81
10	2	115,567.60	168,578.45	201,445.88	1,060,253.52
10	14	337,901.20	494,315.66	594,435.79	3,137,920.17
10	19	284,527.80	415,040.70	495,960.40	2,610,347.56
10	23	1,218,199.00	1,776,986.88	2,123,442.67	11,176,140.94
10	24	147,750.00	215,522.92	257,543.02	1,355,504.99
10	30	147,638.80	214,740.63	256,345.24	1,354,362.68
10	36	107,331.80	158,067.54	185,383.48	982,233.61
11	37	165,205.80	270,045.40	290,696.12	1,588,517.73
11	38	197,879.00	320,366.10	344,863.52	1,902,591.60
11	40	592,794.00	968,981.07	1,043,080.32	5,699,943.82
11	41	844,062.80	1,333,112.78	1,443,516.20	7,949,716.49
11	42	119,141.20	194,748.20	209,640.85	1,145,588.76
12	1	1,111,251.80	1,205,485.95	1,185,261.16	6,734,860.95
12	9	64,484.40	69,952.67	68,779.06	390,814.63
13	8	121,453.40	130,997.85	144,176.28	825,198.89
13	16	809,244.20	817,483.86	911,246.54	5,207,218.75
13	18	49,804.80	66,828.08	74,493.03	425,682.32
13	19	305,411.00	412,427.01	456,803.23	2,611,917.62
13	33	37,581.80	50,427.25	56,211.09	321,213.17
13	37	2,818.00	4,491.89	4,882.46	28,038.24
14	1	655,879.00	822,275.50	949,516.02	4,923,146.85
14	12	227,625.20	293,932.42	347,697.49	1,797,966.66
15	4	60,312.00	67,742.43	74,768.78	413,096.15
15	6	419,030.00	478,867.48	527,349.25	2,865,212.85
15	7	136,504.40	159,095.87	173,210.43	946,936.84
15	9	52,375.40	58,828.04	64,929.78	358,735.84
15	10	80,289.60	90,181.27	99,535.01	549,929.11
15	12	32,001.80	35,944.42	39,672.63	219,190.54
15	15	246,628.00	277,012.56	305,744.73	1,689,233.93
15	30	94,926.80	106,621.78	117,680.75	650,183.97
15	36	598,220.00	676,048.42	745,681.23	4,097,864.41
16	4	57,167.20	75,352.08	84,881.85	433,084.94
16	10	957,101.00	1,285,865.19	1,439,288.48	7,349,664.32
16	14	305,201.80	416,173.17	504,437.53	2,525,538.71
16	15	143,282.20	179,876.47	204,979.51	1,052,138.31
16	16	134,778.40	173,998.91	197,126.88	1,007,686.99
17	3	623,336.60	1,003,634.25	1,082,860.34	5,282,517.53
17	6	221,354.80	356,403.36	384,537.55	1,875,889.54
17	10	39,815.80	64,107.41	69,168.00	337,422.28
17	12	36,147.40	58,200.92	62,795.26	306,334.12
17	15	43,568.80	70,150.12	75,687.71	369,227.39
18	1	7,457,813.00	10,317,138.50	12,223,355.50	56,073,800.25
18	44	853,326.00	1,180,491.18	1,398,601.31	6,418,458.05
18	61	348,386.60	481,958.02	571,005.63	2,619,448.97
18	125	169,129.40	233,973.61	277,203.08	1,271,650.03
18	127	217,843.40	301,364.55	357,045.33	1,637,920.83
18	128	738,469.60	1,076,171.74	1,213,600.94	5,729,183.69
18	129	657,788.00	916,890.69	1,086,336.88	4,997,453.94
18	130	72,757.60	100,652.86	119,249.70	547,049.80
19	15	238,565.00	279,908.31	278,309.92	1,597,366.61
19	16	413,260.60	466,240.60	458,264.67	2,649,107.11
19	18	371,953.60	419,638.05	412,459.34	2,384,318.58
19	34	101,722.00	114,762.76	112,799.52	652,064.27
20	18	551,557.60	786,465.98	1,041,781.99	5,113,478.82
20	22	246,845.40	351,976.85	466,241.59	2,286,786.95
20	23	234,845.20	331,789.29	439,512.79	2,173,067.84
21	6	737,993.40	1,256,728.96	1,366,320.98	7,369,694.09
21	9	644,331.20	943,880.77	1,023,004.64	5,667,032.63
21	14	367,721.00	612,480.12	687,638.27	3,688,781.64

TABLE 19--Continued

COUNTY	DISTRICT	1976 RATE	1974 RATE	1972 RATE	FULL RATE
22	11	148,220.40	208,635.03	212,058.92	1,141,595.93
22	14	180,298.20	244,484.35	248,577.12	1,365,895.77
22	20	200,432.60	271,245.43	275,775.21	1,515,445.19
22	26	441,419.00	598,564.16	608,584.37	3,344,084.10
22	28	246,335.00	334,030.26	339,622.06	1,866,174.67
23	3	532,954.20	832,421.16	913,590.08	5,078,202.31
23	5	168,184.80	260,921.89	286,065.52	1,580,185.50
23	6	116,395.00	180,679.95	198,418.55	1,108,524.23
23	7	443,190.20	664,785.30	724,128.46	3,961,784.70
23	8	567,101.00	885,755.05	972,124.53	5,405,332.25
23	9	352,409.80	548,561.09	605,052.38	3,342,018.66
23	11	261,946.80	450,967.61	499,584.93	2,703,591.03
24	2	584,623.60	696,320.55	779,478.64	4,147,910.10
24	14	379,438.40	513,683.70	563,314.24	2,936,858.72
25	1	467,936.80	660,820.34	718,282.98	4,124,817.34
25	4	389,342.20	551,269.62	599,509.11	3,445,508.75
25	14	232,304.60	378,308.04	396,009.65	2,225,431.21
25	25	258,954.60	366,653.81	398,738.29	2,291,635.33
25	29	214,012.60	304,903.75	331,419.91	1,893,918.22
25	37	103,589.60	148,961.84	160,947.16	861,179.31
25	54	133,680.80	189,278.64	205,841.69	1,183,016.80
25	56	123,391.40	174,709.88	189,998.07	1,091,960.10
25	57	286,786.00	423,582.92	460,434.92	2,651,516.28
26	4	164,253.40	223,088.96	231,662.96	1,233,840.19
26	9	544,656.60	755,057.44	779,839.31	4,137,329.80
26	10	268,012.20	337,909.78	367,042.70	1,952,435.61
26	19	500,299.60	672,002.42	705,622.55	3,740,115.00
27	1	1,031,733.20	1,715,978.65	1,621,265.55	10,527,897.27
27	2	296,646.00	493,381.62	466,149.52	3,027,002.15
27	14	174,301.60	289,898.42	273,897.52	1,778,589.01
27	18	50,748.40	84,404.73	79,746.03	517,841.18
27	19	26,818.60	44,604.69	42,142.74	273,659.37
27	24	23,527.00	39,130.10	36,970.32	240,071.60
27	32	62,162.40	103,388.50	97,681.99	634,310.65
27	36	12,736.80	18,868.29	19,576.46	118,125.98
28	1	294,168.20	440,105.04	435,545.43	2,294,973.92
28	4	358,267.40	639,256.52	565,489.26	3,515,077.83
28	8	284,783.00	505,347.43	446,710.61	2,791,991.88
28	50	401,228.60	672,298.64	632,536.88	3,625,301.79
28	51	602,980.20	1,065,405.71	942,518.35	5,903,342.85
28	62	243,269.80	419,737.71	391,129.18	2,404,449.90
28	72	509,342.00	903,827.37	803,945.41	5,012,472.67
28	85	26,303.60	46,675.73	41,259.82	257,878.58
28	89	107,537.00	191,566.60	191,297.56	1,143,986.01
29	3	377,393.00	692,553.89	721,565.41	4,174,931.47
29	14	123,751.80	226,639.04	243,320.78	1,390,470.80
29	20	126,094.20	230,928.91	247,926.41	1,416,789.92
29	22	124,058.80	226,059.94	241,219.93	1,392,946.91
29	27	528,092.40	963,293.34	1,009,712.66	5,862,953.82
30	1	3,122,114.80	4,375,331.68	5,218,614.88	22,789,1[illegible].99
30	4	74,550.20	104,474.65	124,610.65	544,162.18
30	7	458,664.20	657,174.06	763,263.09	3,423,836.81
30	8	143,202.00	191,947.96	218,354.40	1,019,310.42
30	13	477,661.80	670,207.27	781,263.64	3,727,625.65
30	17	40,399.60	56,615.99	67,527.93	294,887.66
30	35	39,911.80	55,932.39	66,712.57	291,327.08
30	39	355,912.60	465,391.31	517,674.87	2,495,8[illegible]7.44
30	48	486,613.40	671,283.18	763,642.40	3,569,061.00
31	1	323,692.00	412,189.39	399,533.03	2,536,527.39
31	2	648,204.00	800,402.29	775,835.36	4,910,637.49
31	3	375,099.20	523,863.54	492,880.34	3,120,680.50
31	32	62,472.40	77,140.91	74,773.21	473,275.86
31	83	118,274.00	146,044.73	141,562.15	896,015.35
31	137	212,640.40	273,838.30	270,627.43	1,610,912.49
32	20	183,686.60	267,025.21	290,188.09	1,555,638.09
32	40	304,782.80	453,394.89	465,982.42	2,522,056.04
32	46	349,252.80	510,886.99	533,972.60	2,900,985.86
32	66	649,278.40	993,006.38	1,014,822.13	5,482,459.58
32	74	305,400.20	435,928.24	458,100.30	2,474,[illegible]9.42

TABLE 19--Continued

COUNTY	DISTRICT	1976 RATE	1974 RATE	1972 RATE	FULL RATE
32	80	409,462.60	594,375.91	633,970.94	3,305,367.38
33	7	37,198.40	71,011.74	61,243.44	375,471.72
33	14	23,948.60	45,717.87	39,428.97	241,905.25
33	18	455,163.80	868,907.69	753,978.83	4,597,660.87
34	1	381,675.80	567,933.59	644,268.75	3,053,407.85
34	6	898,787.60	1,337,395.94	1,517,153.46	7,190,304.22
34	12	427,517.80	660,386.74	715,964.05	3,487,710.30
34	19	1,014,695.60	1,538,379.99	1,710,167.96	8,183,566.27
34	27	559,984.40	830,624.86	956,621.35	4,673,012.01
34	43	352,220.20	524,103.65	594,547.69	2,817,762.94
34	55	362,123.40	538,839.61	611,264.29	2,896,988.58
35	1	228,072.40	405,216.23	386,902.01	2,038,070.25
35	5	1,208,304.80	2,114,533.40	2,082,150.83	10,846,646.33
35	7	94,260.60	174,806.28	165,380.22	856,914.89
35	31	70,296.60	129,191.09	122,224.69	638,556.46
36	1	1,752,368.60	2,946,432.56	2,946,432.56	15,634,630.79
36	2	507,649.20	858,028.67	853,561.36	4,505,493.28
36	3	240,645.00	408,230.17	406,088.43	2,148,617.43
36	4	161,412.00	242,118.00	264,376.71	1,400,490.68
36	34	144,141.60	231,145.46	246,727.17	1,299,582.77
36	44	352,420.80	588,401.76	597,846.64	3,163,234.19
37	2	179,378.80	352,640.78	395,440.56	2,051,555.89
37	6	88,381.40	179,873.82	201,712.86	1,039,781.43
37	10	19,301.80	39,283.02	44,052.49	227,080.05
37	19	799,121.80	1,626,372.68	1,823,835.68	9,401,435.31
37	22	602,669.40	998,502.66	1,122,592.29	5,917,007.76
38	2	284,319.00	387,299.34	398,473.07	2,252,123.86
38	9	516,132.80	728,366.60	740,857.02	4,186,294.04
38	25	150,597.80	204,285.91	213,638.03	1,170,097.26
38	26	381,052.00	538,274.05	539,460.54	3,042,246.33
39	5	125,161.20	293,937.27	204,087.85	1,127,578.97
39	8	542,947.00	841,296.37	885,329.37	4,891,416.97
39	18	193,345.40	299,588.69	315,269.00	1,741,851.36
39	26	67,674.00	104,860.86	110,349.22	609,675.99
39	28	506,527.40	766,477.26	811,304.93	4,505,042.17
39	37	1,630,133.60	2,525,892.01	2,658,095.84	14,685,895.98
39	42	681,548.40	1,056,059.24	1,117,466.75	6,147,852.91
39	44	543,207.20	841,699.55	885,753.66	4,893,761.12
40	1	208,216.00	292,855.80	289,461.88	1,692,813.47
40	3	82,848.60	116,526.55	115,176.12	673,566.04
40	4	522,296.60	741,713.40	768,037.15	4,420,902.92
40	27	31,473.00	44,266.77	43,753.76	255,878.12
40	28	11,106.20	15,620.87	15,439.83	90,294.33
40	29	408,845.80	575,041.61	568,377.43	3,323,950.50
41	2	293,117.40	421,649.37	470,512.05	2,582,343.93
41	3	307,416.00	414,120.09	462,384.40	2,546,789.94
41	6	780,868.00	1,045,426.07	1,168,022.35	6,453,458.15
42	16	246,129.60	438,159.91	473,307.22	2,704,722.04
42	19	354,792.60	628,586.04	678,718.24	3,897,780.32
43	2	61,610.40	61,105.19	102,679.89	500,897.69
43	3	115,269.40	132,997.83	192,407.68	888,468.28
43	4	91,388.00	90,638.61	152,307.24	742,992.07
43	5	50,216.20	49,804.42	83,690.31	408,261.90
43	6	28,337.20	28,104.83	47,226.77	230,383.80
43	8	168,081.40	166,703.13	280,124.46	1,366,515.82
43	10	27,160.40	26,937.68	45,263.52	220,816.32
44	4	9,900.00	10,792.98	11,205.81	68,750.03
44	12	78,074.80	98,202.48	100,029.43	611,248.44
44	14	56,372.20	61,456.97	63,807.69	391,473.79
44	32	196,929.60	214,692.64	222,904.61	1,367,567.29
45	1	2,474,427.80	3,027,957.29	3,685,660.20	17,306,710.06
45	3	207,277.00	258,702.42	308,635.45	1,516,917.01
45	4	394,969.40	488,063.68	586,806.03	2,838,630.98
45	9	337,881.80	417,520.54	501,990.99	2,424,006.74
45	13	236,650.80	287,578.05	351,686.75	1,643,409.83
45	16	38,705.20	47,034.55	57,519.79	268,786.23
45	20	77,512.40	94,193.06	115,191.17	538,280.80
45	27	105,847.20	128,625.51	157,299.52	735,050.33
46	3	426,351.40	688,685.41	803,301.84	4,139,199.87

TABLE 19--Continued

COUNTY	DISTRICT	1976 RATE	1974 RATE	1972 RATE	FULL RATE
46	4	224,882.00	361,093.02	423,812.61	2,171,993.06
46	10	363,893.20	587,796.68	682,299.75	3,523,417.71
46	18	156,004.80	248,110.03	286,736.82	1,494,435.80
47	1	3,134,135.80	5,102,373.08	5,257,826.21	25,901,963.25
47	3	265,664.60	432,501.96	445,678.93	2,195,576.43
47	6	60,343.20	98,238.72	101,231.75	498,704.41
47	10	198,816.60	323,673.42	333,534.72	1,643,113.31
47	11	222,375.40	362,027.15	373,056.97	1,837,814.25
47	12	77,007.40	125,368.04	129,187.61	636,425.15
47	14	320,654.40	519,011.21	540,751.58	2,723,825.14
47	19	239,068.80	356,690.64	381,362.54	1,911,018.74
47	24	221,099.40	359,949.82	370,916.35	1,827,268.79
47	26	140,488.20	228,714.78	235,683.00	1,161,060.15
47	28	198,878.00	323,773.38	333,637.73	1,643,620.75
47	30	201,978.40	328,820.83	338,838.96	1,669,243.91
47	42	295,681.60	421,730.66	449,229.05	2,297,189.53
48	2	290,011.80	425,505.31	504,127.51	2,716,390.58
48	8	506,558.40	742,918.54	916,617.42	4,866,902.98
48	12	180,071.60	264,903.33	327,244.11	1,731,458.15
48	28	300,470.60	442,022.29	546,045.22	2,889,141.15
49	1	91,024.40	138,584.64	153,339.70	820,040.07
49	3	585,415.20	863,194.71	977,292.13	4,976,757.55
49	4	348,697.40	530,891.79	593,727.06	3,152,433.11
49	5	65,376.40	99,535.56	110,133.08	588,976.88
49	7	467,774.20	711,999.10	807,191.15	4,168,657.41
49	8	85,913.00	130,802.54	144,729.03	773,991.39
49	9	1,004,885.20	1,529,937.71	1,692,829.60	9,053,024.56
49	10	1,005,523.40	1,544,785.59	1,718,439.49	9,142,893.97
50	3	1,306,783.80	2,152,272.91	2,163,249.90	10,981,380.34
50	20	429,211.80	706,911.83	710,517.21	3,606,823.12
50	34	74,134.80	122,098.69	122,721.42	622,975.01
50	39	140,070.80	230,696.60	231,873.20	1,177,065.96
50	51	126,608.00	208,523.37	209,586.88	1,063,933.14
50	71	104,520.40	172,145.09	173,023.07	878,322.99
50	78	666,394.60	1,097,551.90	1,103,149.62	5,599,956.59
50	79	259,308.40	403,587.59	426,588.24	2,106,222.92
50	106	233,245.60	363,233.37	388,097.35	1,926,796.78
50	112	98,087.20	161,549.61	162,373.55	824,262.47
50	128	279,459.00	460,268.97	462,616.42	2,348,395.78
50	129	127,644.60	209,158.44	211,302.87	1,076,211.40
51	1	6,246,583.00	9,227,452.40	9,890,214.86	47,322,609.42
51	2	263,262.60	388,891.51	416,823.67	1,994,414.09
51	4	255,927.00	378,055.36	405,209.21	1,938,841.35
51	7	356,666.60	526,867.90	564,710.22	2,702,020.92
51	10	137,294.00	202,810.69	217,377.59	1,040,106.30
51	16	273,732.60	404,357.79	433,400.82	2,073,732.29
51	19	75,134.80	110,989.12	118,960.92	569,203.16
51	24	171,145.00	239,859.71	250,231.10	1,303,357.37
51	28	655,919.80	931,274.93	971,351.63	5,033,329.91
51	41	196,113.40	289,698.71	310,506.34	1,485,707.92
51	54	372,213.00	544,212.62	580,875.60	2,819,796.10
51	70	247,026.80	364,907.98	391,117.53	1,871,415.38
51	156	300,278.20	421,740.73	444,681.98	2,306,638.20
51	158	395,672.40	603,044.30	606,249.25	3,216,382.92
52	3	155,064.00	272,633.52	328,859.73	1,704,000.73
52	23	238,617.20	417,580.10	500,571.16	2,604,513.43
52	35	141,764.80	249,250.87	300,654.78	1,557,855.61
52	38	809,049.80	1,426,678.41	1,661,543.57	8,726,936.83
52	39	215,679.40	377,999.71	449,907.22	2,325,519.80
52	40	649,881.60	1,142,621.82	1,378,268.89	7,141,559.11
53	1	1,879,396.60	2,243,039.84	2,546,206.51	12,125,146.25
53	2	350,139.60	417,891.61	474,369.13	2,258,966.44
53	6	114,433.20	136,576.02	155,034.09	738,279.13
53	8	1,134,110.20	1,353,560.52	1,536,492.49	7,316,844.16
53	15	773,619.80	931,360.87	1,028,063.35	5,096,456.14
53	64	162,936.40	187,523.50	202,888.40	1,030,295.68
53	88	85,246.60	101,741.81	115,492.09	549,978.37
53	91	251,511.80	289,464.93	308,454.07	1,582,861.10
53	99	525,179.40	604,428.97	653,953.38	3,318,754.64

TABLE 20

DISTRICTS RANKED BY PER PUPIL VALUATION

0.00	4488.50	5604.73	6860.01	8127.35	9796.92
0.00	4496.40	5616.01	6871.86	8155.46	9806.51
124.69	4579.73	5640.50	6906.68	8189.86	9847.15
133.58	4585.56	5654.03	6945.17	8205.54	10023.22
139.52	4611.09	5677.00	6949.42	8233.23	10061.91
292.12	4625.60	5684.46	7018.05	8235.81	10076.19
507.86	4668.92	5721.16	7019.70	8239.42	10120.42
587.13	4729.03	5739.88	7072.74	8267.23	10154.80
671.97	4740.38	5769.83	7078.20	8326.98	10215.94
1047.36	4749.43	5802.77	7133.75	8344.07	10284.10
1119.57	4788.41	5841.98	7151.56	8348.61	10365.06
1477.81	4799.29	5865.11	7156.18	8352.58	10369.84
2009.95	4832.99	5881.26	7165.53	8381.00	10372.00
2157.94	4838.15	5884.90	7172.33	8386.60	10381.77
2189.54	4844.52	5907.50	7189.31	8390.22	10402.09
2327.64	4847.82	5941.06	7201.88	8410.06	10663.08
2392.87	4849.57	5972.60	7204.62	8424.43	10686.45
2423.50	4856.34	5980.49	7253.63	8427.64	10717.65
2776.18	4874.58	5981.20	7260.87	8465.37	11189.18
2794.56	4876.21	6036.59	7327.80	8511.91	11236.52
2871.97	4881.18	6050.89	7334.57	8541.24	11284.23
3245.93	4882.82	6051.20	7349.61	8547.10	11361.42
3277.63	4916.63	6080.45	7357.20	8551.65	11473.57
3302.76	4936.64	6095.28	7358.05	8588.82	12258.09
3303.30	4954.81	6151.61	7360.59	8595.36	12283.30
3406.46	4979.12	6153.81	7364.47	8595.62	12334.92
3479.79	4986.37	6165.65	7366.77	8598.71	12375.00
3568.67	5000.28	6182.94	7368.84	8604.22	12575.59
3595.07	5002.81	6219.95	7387.45	8632.84	12780.19
3690.34	5003.82	6247.20	7398.75	8674.97	13005.85
3750.07	5019.60	6350.89	7431.81	8694.68	13093.13
3766.95	5047.47	6351.63	7476.99	8708.65	13286.21
3796.21	5075.77	6358.24	7512.42	8714.75	13303.93
3800.83	5094.82	6376.33	7522.55	8751.84	13492.56
3840.26	5095.94	6392.21	7536.50	8809.37	13749.45
3866.65	5154.03	6413.46	7547.43	8860.86	13872.80
3877.21	5158.43	6415.97	7549.74	8939.53	14219.92
3894.18	5176.64	6422.83	7563.50	8956.82	15033.52
3935.76	5190.35	6448.30	7589.41	8958.47	15101.10
3978.46	5191.03	6495.14	7593.99	8964.15	15341.60
3989.55	5201.07	6496.40	7601.43	9047.73	15471.37
4050.93	5215.80	6526.09	7616.88	9080.66	15506.09
4078.01	5253.18	6531.07	7644.81	9094.52	15536.38
4081.15	5263.78	6532.25	7659.05	9108.73	15612.33
4141.03	5272.28	6549.90	7666.81	9113.55	15964.56
4188.90	5275.84	6567.23	7836.75	9134.99	16738.73
4207.00	5304.72	6642.57	7854.46	9194.81	17529.80
4218.06	5307.50	6677.42	7868.11	9214.76	18073.70
4228.47	5314.07	6686.80	7872.24	9249.60	19397.11
4234.73	5320.66	6706.05	7891.19	9295.83	19605.83
4249.21	5402.18	6712.43	7980.66	9321.75	20199.80
4287.84	5415.33	6733.45	7994.63	9404.66	20687.36
4292.33	5432.08	6775.39	8021.50	9434.50	21667.75
4301.93	5447.55	6799.16	8023.22	9494.58	32688.20
4371.06	5551.60	6828.51	8050.04	9698.59	32778.00
4470.04	5552.98	6846.79	8100.00	9727.74	40878.40
4483.00	5604.62	6853.97	8120.83	9795.99	43568.80
					99387.39

12345

Form EARC - 20 (Rev. 5/75)
To be completed prior to recording of transfer by Register of Deeds.

CERTIFICATE OF REAL ESTATE VALUE
MINNESOTA DEPARTMENT OF REVENUE

1. Name of Purchaser

2. Address of Purchaser

3. Name of Seller

4. Location of Property Transferred (Number & Street or R.R.)

5. ☐ City ☐ Township of _____

6. County

7. Legal Description *(Fill in legal description below or attach 2 copies of legal description from instrument of conveyance.)*

LOT NO. _____ BLOCK NO. _____ PLAT NAME _____

OR:

8. Date on which purchase agreement was made. Month _____ Year _____

9. Total purchase price (including mortgage and special assessments). $ _____

10. Total amount of mortgage assumed. $ _____

11. Total value of personal property included in purchase price (furniture, appliances not built in, machinery, crops, etc). $ _____

12. State Deed Stamp payments (computed on item 9 less items 10 and 11). $ _____

13. KIND OF PROPERTY: ☐ Land Only ☐ New Building ☐ Building Previously Used

14. PRINCIPAL INTENDED USE: ☐ Agricultural ☐ Commercial ☐ Industrial ☐ Residential
☐ Seas./Rec. Commercial ☐ Seas./Rec. Residential ☐ Other (explain)

15. If agricultural, was property used to expand present farming unit? ☐ YES ☐ NO The number of acres purchased was

16. Was the property purchased from a relative, a gift, an exchange, a forced or auction sale? ☐ YES ☐ NO

17. In your opinion, was the sale or transfer made at fair market value? ☐ YES ☐ NO
If "NO", briefly explain why.

I (we) declare under penalty of law, that this certificate (including supplemental legal description) has been examined by me (us) and to the best of my (our) knowledge and belief it is true, correct and complete.

SIGN HERE ➡ Signature of Purchaser, Seller or Agent | Date

	Document No.	Vol.	Page	Date Recorded	Kind of Conveyance		Field	Use	Reject	Ratio
FOR OFFICIAL USE ONLY	19____ Land	19____ Land		19____ Land	Use Code	County Code	☐ City		☐ Twp.	Sch. Dist.
	Bldg.	Bldg.		Bldg.	Total Acres	Plat & Parcel No.				
	Total	Total		Total						

1.(1)	2.(2-3)	3. (4-7)	4. (8-11)	5. (14-17)	6. (18-21)	7.(22)	8. (23-30)	9. (31-38)	10. (43-46)

MESHING STATE AND FEDERAL FINANCE LAWS
(DISPARITY AND WEALTH NEUTRALITY)

Public Law 81-874 Allows States to Take into Account Payments

The amendment of section 5(d)2 of public law 81-874 makes is permissible for states to take into account payments under Title I of that act in determining the relative financial resources available to local educational agencies. States may also take into account relative financial need of those agencies if the state has in effect a program of state aid for free public education designed to equalize expenditures among local educational agencies in the state. However, public law 81-874 limits the amount that can be taken into account. That limit is the proportion of local neutral revenues to the total local revenues for education.

Lines 17 and 18 of the worksheet "Wealth Neutrality Calculation", contained in this section, show how the limit is calculated. In North Dakota, the "allowable deductible" does not offend (exceed) the federal standard. Where this limit is not exceeded the state may apply one of two tests for determining whether a state has an acceptable program in operation.

The purpose of this section is to describe the "wealth neutrality standard" and the "disparity test", to provide and describe the instruments devised for collecting data, and to present and comment on the data.

"Wealth Neutrality" is treated first even though the "Disparity Test" is the older test; the study team chose this sequence because the wealth neutrality standard appears to be the one North Dakota will more likely apply in the next several years. (If only so much technical jargon can be tolerated, the most useful should appear first!)

Wealth Neutrality

The wealth neutrality standard was the second test developed for judging the acceptability of a state program for financing elementary and secondary education.

An alternate to the disparity test was needed because, so it was argued, some states had "power equalizing" formulae. These formulae encouraged and rewarded exertion of local effort to support schools. And, where efforts were various among districts in the state, disparity could be increased rather than reduced. The disparity test, the argument continued, would have the unintended, but real, effect of frustrating power equalizing systems which had been consciously constructed to encourage and reward local effort.

The theory behind the wealth neutrality standard was that all schools would have equal opportunity to raise (secure) the same number of dollars. The opportunity, not the performance, was the criterion.

Stated another way, the same local tax effort should yield the same revenues for education. This equal effort-equal yield principle is the essential feature of wealth neutrality. Equal yield would be interpreted as equal dollars meaning equal educational opportunities (unless differences in student needs--like handicapped students--or differences in cost--like sparsity--needed to be factored into a definition of equal opportunities.)

To measure the degree to which an equal effort-equal yield principle is in effect in a state program, not only must the yields and efforts of local educational agencies be analyzed but any unequal restraints on effort which make equal yields impossible must also be considered. Thus the standard is designed to measure as not wealth neutral those revenues not obtainable by some local educational agencies but obtained by others, because of budget and expenditure constraints imposed by the state. In analyzing wealth neutrality, revenues are grouped into four categories:

1. Local leeway:

Under local leeway, if there is no restraint, those funds realized by the least wealthy district are considered neutral. If the state imposes tax levy restraints, the amounts realized by all districts in excess of those realized by the most restrained are considered non-neutral.

2. State, intermediate, and local funds considered in shared cost program:

In the shared cost portion of the program, if there are no restraints, any excess yields are considered non-neutral. If there are restraints, yields above the most restrained are non-neutral.

3. Other state funds:

State funds not involved in the shared cost part of the program are neutral unless their purpose is to maintain or guarantee certain levels of support for districts with relatively high prior expenditures.

4. Non-tax revenues (including federal revenues):

The revenues for each district are determined neutral or non-neutral as described above and totaled for all districts in the state. The percent of neutral revenues to total revenues is the percent of neutrality.

The standard used to judge acceptability is 85 percent.

(See the next two pages for the format developed to secure the data base. Following the format is a discussion of the format and then the data derived are presented in a three-page table. The wealth neutrality section is concluded by incorporating the determination made by federal officials for the data year.)

WEALTH NEUTRALITY CALCULATION

1. No._____ District Name_____ Total Mills_____

NEUTRAL REVENUE:

2. Taxable Valuation _____ X .020 Mills = _____

3. County Equalization _____

4. State Foundation Payment _____

5. Other State Revenue _____

6. Federal Revenue _____

7. Least Wealthy District (a) Adm X (b) Net mills (Total-20) X (c) Low Dist. Valuation = _____

8. Total Neutral Revenue . . . . . _____

LOCAL REVENUE:

Fund

01 Total Local Revenue (General Fund 0010.0 Series) _____

Incoming Transfers (General Fund) _____

07 Total Revenue High School Tuition _____

08 Total Revenue High School Transportation _____

12 Total Revenue Social Security _____

16 Total Revenue School Library _____

18 Total Revenue Teachers' Fund for Retirement _____

19 Total Revenue Special Education _____

20 Total Revenue Kindergarten Fund _____

21 Total Revenue Vocational Education _____

9. Total Local Revenue . . . . . _____

10. Enter Line 2 _____

11. Enter Line 7 _____

12. Non-neutral Local Revenue (Line 9 less Lines 10 & 11) _____

Adjustments to Non-Neutral Local Revenues

Less 0530 (all funds) _____

Less 0730 (all funds) _____

Less 0830 (all funds) _____

Less Total 1200 Series (all funds) _____

Less Total 1300 Series (all funds) _____

Less Total 1400 Series (all funds) _____

Less Total 1600 Series (all funds) _____

Total Adjustments Less $ _____

13. Net Non-neutral Local Revenue (Line 12 less adjustments) $ _____

14. Non-neutral County 0022 _____

0023 _____ $ _____

15. Total Revenue (Line 8 + Line 13 + Line 14) $ _____

16. Percent Neutral Revenue (Line 8 - Line 15) $ _____

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17. Allowable Deductible

a. 20 Mill _____

b. County Equalization _____

c. Total Neutral _____

d. Local Non-neutral _____

e. County Non-neutral _____

f. Total Revenue (c + d + e) _____

g. $\frac{\text{Line C}}{\text{Line F}}$ _____ . _____ = _____ %

18. Impact Aid _____ X (Line 17g) _____ = $ _____

Amount Withheld = _____

Discussion of the Procedure

The following is a brief description of the steps used in determining the level of wealth neutrality for North Dakota school districts. (Refer to the format on the preceding two pages.)

Step 1. Determine the least wealthy district by dividing the taxable valuation of the district by the average daily membership for each school district. (The derived number would appear at "c" in Line 7.)

Step 2. Transfer the 1976-77 taxable valuation for each school district to Line 2 of the format and multiply this valuation times 20 mills to determine the equalized revenues considered for foundation payment purposes.

Step 3. Record county equalization payment for each district (Line 3).

Step 4. Record the state pupil payment for each district (Line 4).

Step 5. Record all other state revenues (Line 5).

Step 6. Record all federal revenues (Line 6).

Step 7. Record least wealthy district obtained in Step 1 and multiply the "derived number" by ADM and total district general fund millage less 20 mills. (Record on Line 7.)

Step 8. Add amounts for Lines 2-7 to determine total neutral revenue.

Step 9. To determine local revenue, add amounts raised for the general fund, incoming transfers, high school tuition fund, high school transportation, social security, school library, teachers' fund for retirement, special education, kindergarten, and vocational education. This total will give total local revenue; from this subtract total of Lines 2 and 7.

Step 10. Certain general and special fund categories must then be subtracted from non-neutral revenue, Line 12 of the format. These adjustments include transportation, repair and maintenance, rental, capital outlay for equipment, outgoing transfers, debt service, and transfers to other funds.

This total subtracted from Line 12 would equal net local non-neutral revenue.

Step 11. Record county non-neutral revenue from oil and gas tax plus other county non-neutral funds (Line 14).

Step 12. Add Lines 8, 13, and 14 - total revenue for district (Line 15).

Step 13. Divide Line 8 by Line 15. This will give you the percent of neutral funds for a given district (Line 16).

TABLE 1

WEALTH NEUTRALITY DATA AND CALCULATION FOR 1976-77

County #	District #	District Name	Total Neutral Revenue	Total Adjusted Revenue	Percent Neutral Revenue
1	001	South Fork	4,542	4,542	100
1	003	Bradley	174,394	248,850	70
1	004	North Lemon	6,569	6,569	100
1	005	Paranto	10,289	10,289	100
1	006	Gilstrap	8,103	8,103	100
1	008	Orange	4,909	4,909	100
1	013	Nettinger	567,424	735,207	77
1	017	Spring Butte	9,723	9,723	100
1	018	Beisigl	8,946	9,972	89
1	022	Cedar Butte	2,554	2,554	100
2	002	Valley City	1,697,495	1,969,696	86
2	013	Oriska	167,156	180,631	92
2	045	Eckelson	18,547	18,547	100
2	052	Litchville	295,781	312,344	94
2	054	Fingal	165,136	173,771	95
2	065	North Central	336,202	397,370	84
2	082	Winkleden	248,109	268,852	92
2	093	Kathryn	118,280	123,176	96
3	005	Minnewaukan	244,508	262,562	93
3	006	Leeds	388,399	445,351	87
3	009	Maddock	359,720	392,031	91
3	016	Oberon	143,031	158,436	90
3	025	Esmond	310,072	339,253	91
3	029	Warwick	289,049	294,131	98
4	001	Billings County	499,418	499,418	100
5	001	Bottineau	207,902	297,588	69
5	004	Gardena	961,827	1,050,783	91
5	013	Willow City	40,653	58,857	69
5	017	Westhope	247,483	285,035	86
5	028	Maxbass	332,929	385,338	86
5	029	Souris	138,838	161,698	85
5	032	Antler	126,941	171,114	74
5	035	Lansford	61,278	68,631	89
5	044	Kramer	196,825	293,883	66
5	048	Newburg	44,286	66,856	66
6	001	Bowman	133,355	224,836	59
6	017	Rhame	691,534	940,227	73
6	021	Eden	167,764	221,492	75
6	024	Sunny Slope	11,002	11,002	100
6	027	Hebo	3,033	4,679	67
6	030	Mud Butte	10,040	10,040	100
6	033	Scranton	13,775	14,460	95
7	014	Bowbells	277,310	353,401	78
7	027	Powers Lake	243,130	320,184	75
7	034	Columbus	312,729	362,451	86
7	035	Flaxton	191,210	232,990	82
7	036	Burke Central	115,614	126,943	91
8	001	Bismarck	252,938	315,789	80
8	002	Regan	9,669,936	10,243,400	94
8	003	Grass Lake	57,485	61,556	93
8	025	Naughton	9,335	11,701	79
8	028	Wing	11,821	11,821	100
8	029	Baldwin	214,919	241,601	88
8	033	Menoken	27,060	29,543	91
8	034	McKenzie	40,767	48,513	84
8	035	Sterling	38,851	54,038	71
8	036	Driscoll	72,102	75,376	95
8	038	Lincoln	112,233	128,487	87
8	039	Apple Creek	55,121	55,121	100
8	045	Manning	10,577	10,577	100
8	046	Tolfer	15,896	15,896	100
9	001	Fargo	14,774	14,774	100
9	002	Kindred	11,818,519	15,065,882	78
9	003	Dakota	619,434	736,548	84
9	004	Maple Valley	411,033	488,439	84
9	006	West Fargo	381,363	436,815	87
9	007	Mapleton	2,926,139	3,130,287	93
9	017	Central Cass	139,658	188,486	74
9	026	Chaffee	703,328	928,527	75
9	034	Leonard	158,261	224,449	70
9	041	Pleasant Valley	131,343	174,635	86
9	076	Cass Valley	2,245	2,245	100
9	080	Page	284,526	401,203	70
9	087	Noble	276,632	318,436	86
9	107	Noble	2,471	2,471	100

County #	District #	District Name	Total Neutral Revenue	Total Adjusted Revenue	Percent Neutral Revenue
10	001	Osnabrock	132,516	147,875	89
10	002	Alsen	119,057	133,499	89
10	014	Border Central	204,222	241,487	84
10	019	Munich	250,025	273,099	91
10	023	Langdon	1,385,353	1,575,146	87
10	024	Linden	127,590	152,635	83
10	030	Milton	144,368	170,942	84
10	036	Nekoma	239,050	248,663	96
11	037	Fullerton	103,255	125,278	82
11	038	Montange	110,022	134,372	81
11	040	Kilendale	489,252	554,630	88
11	041	Oakes	824,913	924,641	89
11	042	Forbes	95,457	123,967	77
12	001	Divide County	888,831	1,080,072	82
12	009	Weathy	16,878	16,878	100
13	008	Dodge	121,673	139,914	86
13	016	Killdeer	520,428	587,820	88
13	018	Iota	22,300	24,164	92
13	019	Halliday	277,149	337,356	82
13	033	New Castle	35,583	35,583	100
13	037	Twin Buttes	169,794	169,794	100
14	001	New Rockford	642,097	696,359	91
14	012	Sheyenne	204,149	220,430	92
15	004	Glenavon	17,549	17,549	100
15	006	Hazelton-Moffit	289,033	338,016	85
15	007	Braddock	124,335	139,803	88
15	009	Odessa	35,660	35,791	99
15	010	Baker	56,256	56,256	100
15	012	Union	9,858	9,858	100
15	015	Strasburg	244,286	262,901	92
15	030	Hague	141,748	150,511	94
15	036	Linton	816,524	816,524	100
16	004	Lake George	29,136	31,525	92
16	010	Carrington	894,895	1,092,032	81
16	014	Glenfield-Sutton	163,461	187,086	87
16	015	McHenry	172,650	174,872	98
16	016	Grace City	100,093	131,343	76
17	003	Beach	525,014	590,217	88
17	006	Lone Tree	150,230	163,444	91
17	010	Garner	7,681	12,534	61
17	012	Henry	7,555	10,841	69
17	015	Pearl	5,134	5,134	100
18	001	Grand Forks	12,083,543	12,483,635	96
18	025	Rye	8,705	12,573	69
18	044	Larimore	850,222	937,511	90
18	061	Thompson	406,851	406,851	100
18	125	Manvel	137,413	137,413	100
18	127	Emerado	163,414	163,414	100
18	128	Midway	596,042	689,078	86
18	129	Northwood	430,275	471,957	91
18	130	Turtle River-Levant	18,611	18,611	100
19	013	New Leipzig	220,923	232,984	94
19	016	Elgin	406,897	457,547	88
19	018	Roosevelt	362,938	396,972	91
19	034	Leahy	120,956	122,736	98
20	018	Cooperstown	473,370	556,361	85
20	022	Hannaford	165,629	204,159	81
20	023	Binford	200,520	221,371	90
21	006	Mott	546,070	620,927	87
21	009	New England	401,226	507,487	79
21	014	Regent	257,341	306,523	84
22	011	Pettibone	110,608	117,209	94
22	014	Robinson	151,194	171,383	88
22	020	Tuttle	168,723	207,804	81
22	026	Steele	413,523	873,522	47
22	028	Tappen	253,208	423,310	59
23	003	Edgeley	483,964	542,984	89
23	005	Jud	117,450	169,039	69
23	006	Kennison	37,354	38,929	96
23	007	Kulm	267,027	306,037	87
23	008	LaMoure	584,403	640,917	91
23	009	Marion	229,678	279,381	82
23	011	Verona	198,306	207,829	95

TABLE 1--Continued

County #	District #	District Name	Total Neutral Revenue	Total Adjusted Revenue	Percent Neutral Revenue
24	002	Napoleon	733,836	739,224	99
24	014	Gackle	296,124	405,214	73
25	001	Velva	571,303	650,122	87
25	004	Newport	492,727	516,568	95
25	014	Ammoose	287,178	299,888	95
25	025	Granville	273,050	311,272	87
25	029	Upham	199,814	261,337	76
25	037	Thursby Butte	105,885	119,830	88
25	054	Karlsruhe	192,924	203,179	94
25	056	Balfour	107,097	138,560	77
25	057	Drake	310,882	368,435	84
26	004	Zeeland	231,479	231,479	100
26	009	Ashley	461,744	526,809	87
26	010	Lehr	196,156	249,560	78
26	019	Wishek	601,765	672,483	89
27	001	McKenzie	974,794	1,118,356	87
27	002	Alexander	153,490	201,948	76
27	014	Yellowstone	138,617	168,807	82
27	018	Earl	54,271	54,271	100
27	019	Bowline Butte	17,388	17,388	100
27	024	Wilbur	8,222	8,222	100
27	032	Horse Creek	37,866	37,866	100
27	036	Mandaree	534,621	594,524	89
28	001	Montefiore	328,692	385,883	85
28	004	Washburn	388,979	388,979	100
28	008	Underwood	281,066	319,860	87
28	030	Max	362,708	362,708	100
28	051	Garrison	671,446	702,908	95
28	062	Butte	156,932	198,602	79
28	072	Turtle Lake-Mercer	465,076	476,851	97
28	085	White Shield	226,451	255,556	88
28	089	Riverdale	261,318	282,779	92
29	003	Hazen	492,912	652,841	75
29	014	Zap	88,519	149,984	59
29	020	Golden Valley	166,374	175,070	95
29	022	Stanton	249,372	280,122	89
29	027	Beulah	571,910	650,527	85
30	001	Mandan	3,045,394	3,234,803	94
30	004	Little Heart	47,288	47,288	100
30	007	New Salem	573,784	595,682	96
30	008	Sims	132,089	141,599	93
30	013	Hebron	402,283	438,081	91
30	017	Sweet Briar	13,152	13,152	100
30	035	Oak Coulee	11,249	11,249	100
30	039	Flasher	458,184	480,919	95
30	048	Glen Ullin	536,481	599,879	89
31	001	New Town	974,756	974,756	100
31	002	Stanley	689,734	762,615	90
31	003	Parshall	349,150	389,875	93
31	032	Sweetwater	14,592	14,592	100
31	083	Palermo	100,883	137,240	73
31	137	Plaza	181,987	201,696	89
32	020	Aneta	189,193	201,324	93
32	040	Michigan	322,695	333,261	96
32	046	McVille	263,539	304,799	86
32	066	Lakota	543,836	583,641	93
32	074	Tolna	296,108	339,514	87
32	080	Unity	224,531	298,508	75
33	007	Bismarck	10,934	10,934	100
33	014	Springbrook	8,191	10,801	75
33	018	Center	485,996	608,682	79
34	001	Pembina	248,305	296,361	84
34	006	Cavalier	899,348	959,595	93
34	012	Valley	254,112	318,132	79
34	019	Drayton	346,568	434,705	79
34	027	Walhalla	678,530	699,058	97
34	043	Thomas	216,379	274,573	78
34	055	Hoche	257,727	317,720	81
35	001	Wolford	170,571	188,062	90
35	005	Rugby	1,215,881	1,336,524	90
35	007	Balta	143,632	153,726	93
35	031	Sole	46,460	46,460	100
36	001	Devils Lake	2,377,353	2,657,520	89
36	002	Edmore	300,178	349,558	83

County #	District #	District Name	Total Neutral Revenue	Total Adjusted Revenue	Percent Neutral Revenue
36	003	Crary	162,861	189,442	85
36	004	Churche Ferry	106,425	133,261	79
36	034	Hampden	109,246	133,585	81
36	044	Starkweather	245,708	296,142	83
37	002	Sheldon	189,826	208,126	91
37	006	Fort Ransom	43,524	49,150	88
37	010	Sanund	10,224	10,224	100
37	019	Lisbon	851,071	917,503	92
37	022	Enderlin	557,633	625,419	89
38	002	Sherwood	212,684	254,178	83
38	009	Mohall	397,567	539,026	73
38	023	Tolley	132,888	151,223	87
38	026	Glenburn	340,791	423,892	80
39	005	Manteador	49,499	55,438	89
39	008	Hankinson	451,367	504,319	89
39	018	Fairmount	291,311	299,870	97
39	028	Lidgerwood	480,274	517,671	92
39	037	Wahpeton	1,837,320	2,130,080	86
39	042	Wyndmere	486,137	547,322	88
39	044	Richland	371,877	430,294	86
40	001	Dunseith	1,092,068	1,092,068	100
40	003	St. John	395,416	395,710	99
40	004	Mt. Pleasant	568,709	611,518	92
40	027	Couture	2,493,497	2,493,497	100
40	028	Ingebretson	266,332	267,922	99
40	029	Rolette	422,438	477,424	88
41	002	Milnor	354,149	373,546	94
41	003	North Sargent	304,568	344,484	88
41	006	Sargent Central	644,274	703,459	91
42	016	Goodrich	215,450	232,922	92
42	019	McClusky	436,422	469,856	92
43	002	Hanna	21,977	21,977	100
43	003	Solen	578,410	578,410	100
43	004	Fort Yates	624,636	645,531	96
43	005	Menz	10,034	10,034	100
43	006	Selden	9,424	9,424	100
43	008	Selfridge	190,459	190,459	100
43	010	Goose Camp	5,236	5,236	100
44	004	Hazel	4,363	4,363	100
44	012	Harmarth	37,302	50,744	73
44	014	Sheets	13,458	13,458	100
44	032	Central Elementary	49,781	51,382	96
45	001	Dickinson	2,861,018	3,326,415	86
45	003	Taylor	180,028	201,812	89
45	004	Richardton	366,144	460,649	79
45	009	South Heart	412,595	453,073	91
45	013	Elm Grove	377,958	425,174	88
45	016	Shipley	14,977	14,977	100
45	020	St. Pius	39,284	43,462	90
45	027	Lefor	49,567	49,567	100
46	010	Hope	263,953	366,248	72
46	018	Willow Lake	134,001	153,102	87
47	001	Jamestown	3,390,022	3,686,847	91
47	003	Medina	244,794	266,849	91
47	004	Windsor	26,095	26,095	100
47	010	Pingree	137,399	146,649	93
47	011	Buchanan	113,847	135,305	84
47	012	Eldridge	34,012	38,266	88
47	014	Montpelier	213,995	224,283	95
47	019	Kensal	212,975	212,975	100
47	024	Courtenay	124,057	145,369	85
47	026	Spiritwood	32,661	62,251	52
47	028	Cleveland	140,514	170,952	82
47	030	Woodworth	160,518	168,091	95
47	042	Streeter	213,082	228,628	93
48	002	West Central	181,151	204,226	88
48	008	Southern	504,484	575,351	87
48	012	East Central	129,707	179,808	72
48	028	North Central	223,106	232,979	95
49	001	Belmont	15,126	15,126	100
49	003	Central Valley	403,522	463,413	86
49	004	Clifford-Galesburg	216,429	282,303	76
49	005	Elm River	9,467	14,097	67
49	007	Hatton	271,496	343,713	78

TABLE 1-Continued

County #	District #	District Name	Total Neutral Revenue	Total Adjusted Revenue	Percent Neutral Revenue
49	008	Berberg	12,393	21,827	56
49	009	Hillsboro	767,334	869,089	88
49	010	Mayville-Portland	894,950	1,023,188	87
50	003	Grafton	1,702,918	1,867,648	91
50	020	Minto	341,101	351,299	97
50	034	Dundee	75,918	23,753	67
50	039	Lankin	106,771	120,272	88
50	051	Nash	27,096	35,652	78
50	071	Pisek	96,283	110,684	86
50	078	Park River	611,861	704,927	86
50	079	Fordville	218,435	232,642	93
50	106	Edinburg	262,763	266,364	98
50	112	Walshville	22,270	22,270	100
50	128	Adams	202,634	247,212	81
50	129	Kinloss	41,217	46,579	89
51	001	Minot	9,720,635	10,391,321	93
51	002	Harrison	113,912	113,912	100
51	004	Bedrose	188,883	192,343	98
51	007	United	486,948	523,703	92
51	010	Bell	217,757	217,757	100
51	016	Sawyer	324,710	391,752	82
51	019	Eureka	32,726	32,726	100
51	024	Donnybrook	147,212	164,649	89
51	028	Kenmare	628,779	706,757	88
51	041	Surrey	402,400	402,400	100
51	054	Berthold	330,770	374,776	88
51	070	South Prairie	167,097	189,844	88
51	156	Carpio	274,203	368,146	74
51	158	North Shore	302,510	321,559	94
52	003	Cathay	90,634	132,122	68
52	023	Bowdon	163,344	198,041	82
52	035	Pleasant Valley	114,168	119,144	95
52	038	Harvey	1,014,012	1,103,525	91
52	039	Sykes	164,016	195,422	83
52	040	Fessenden	436,369	499,644	87
53	001	Williston	2,831,697	3,353,827	84
53	002	Nesson	278,150	325,219	85
53	006	Eight Mile	305,740	328,813	92
53	008	Ray	200,029	333,010	60
53	015	Tioga	582,366	672,552	86
53	044	Cottonwood Lake	92,537	122,716	75
53	088	Epping	60,270	92,638	65
53	091	Wildrose	133,244	183,382	72
53	099	Cremora	248,859	313,801	79
STATEWIDE			152,984,459	172,539,302	88.6

Statewide

	Total Neutral Revenue	Total Adjusted Revenue	Percent Neutral Revenue
High School District	149,315,425	168,380,996	88.68
Graded Elementary	3,280,275	3,639,428	90.13
Rural	338,991	356,954	94.97
	152,934,691	172,377,378	88.7

DEPARTMENT OF HEALTH, EDUCATION, AND WELFARE
OFFICE OF EDUCATION
WASHINGTON, D.C. 20202

MAR 29 1978

Honorable Howard J. Snortland
Superintendent of Public Instruction
State Department of Public Instruction
Bismarck, North Dakota 58501

Dear Superintendent Snortland:

Attached is a draft report concerning the eligibility of the State of North Dakota to take into consideration Public Law 81-874 payments in the calculation of State school aid payments to local educational agencies. This draft report is being sent to you, as well as, to applicant local educational agency officials.

Any interested party has 30 days from the date of this letter to notify this office of any errors of fact or interpretation and to comment on the report. Additionally, the State may request, in accordance with Title 45 Code of Federal Regulations, section 115.65 (45 CFR 115.65), consideration of exceptional circumstances that would make application of the criteria in the report inappropriate. The State shall supply substantiating information with that request. If necessary, the report will be reissued in revised form upon the receipt of valid objections along with a formal determination. If no valid objection is received within 30 days of the date of this letter, a determination consistent with the present report will be issued.

Whatever the determination is either the State or affected local educational agencies may request, in writing within 30 days of the notification, a hearing under the provisions of 45 CFR 115.69. If a hearing is requested, no further action will be taken until the hearing procedures are concluded. If no hearing is requested, and if the State is determined to be in violation of §5(d) of Public Law 81-874, the State will receive a notice of a final decision. Public Law 81-874 payments to local educational agencies in the State will be suspended at that time. The State will have 30 days after suspension of payments to provide a satisfactory assurance that it will restore to all affected local agencies any State aid which was denied those agencies because the State took Public Law 81-874 payments into account in calculating State aid entitlements or took in account payments in excess of the allowable percentage. When the assurances are received payments to school districts will be resumed immediately. If no assurance is received within 30 days of the notice of final decision, all Public Law 81-874 payments to the State shall be terminated until an assurance is received.

Page 2 - Honorable Howard J. Snortland

I trust this letter adequately outlines the procedures which will be followed in administering section 5(d) of Public Law 81-874. In the meantime while implementing the procedures, as necessary, initial payments to 1978 applicants will continue to be processed.

Sincerely yours,

for William L. Stormer
Director, School Assistance
in Federally Affected Areas

Enclosure

DRAFT

Determination Report Under Section 5(d)(2), Pub. L. 81-874
and Title 45, Part 115, Subpart G, CFR for the Year July 1, 1977-June 30, 1978

State - North Dakota

Section I - Summary of Determination Proceedings

A determination under the authority noted above was initiated by a letter from the Deputy Commissioner, Bureau of Elementary and Secondary Education, U.S. Office of Education to the Superintendent of Public Instruction dated June 10, 1977. Following consultations the State elected to submit data for the year July 1, 1976 - June 30, 1977, as the basis for determination.

A detailed description of the structure and operation of the public school finance system for the State of North Dakota was requested by U.S.O.E. by letter dated July 19, 1977. The material was submitted as requested on July 26, 1977.

On August 12, 1977, a presentation to interested parties was conducted in Bismark, North Dakota. The presentations included a discussion of (1) the analysis procedures to be employed in making the determination, (2) the data necessary in making the determination, and (3) fund exclusions and inclusions and classifications to be made in the determination process.

On September 21, 1977, U.S.O.E. sent a request to the North Dakota Department of Public Instruction for the data necessary to make a determination. Data was submitted in January 1978. Revised data and some additional data which had been requested was submitted in February and early March 1978.

Note: Information concerning data submitted will be made available to interested parties by the North Dakota Department of Public Instruction or the U.S. Office of Education.

Section II - Statement of Findings

(General Standard - Section 115.62)

1. Laws in effect in North Dakota (15-40.1 North Dakota Century Code) for 1976-77 meet the requirements of § 115.62.

2. We find that no court of the State of North Dakota has determined by final order, not under appeal, that the program fails to equalize expenditures for free public education among local educational agencies within the State or otherwise violates law. (§ 115.61(b)(2))

3. We find that the North Dakota program meets the standard set forth in § 115.64 of the Federal regulations. The percentage of wealth neutral revenues, calculated under § 115.64, is determined to be 87 percent.

4. The proportion of payments to districts under Pub. L. 81-874 which is considered as local resources in determining State aid (15-40.1-06 North Dakota Century Code) may in some cases exceed the maximum proportion allowed under section 5(d)(2) of the Act. Maximum proportions for those districts receiving aid under Pub. L. 81-874 are displayed in the appendix.

Section III - Description of Calculations

(Wealth Neutrality Standard - Section 115.64)

Equalization Program Revenues

All differentials included in the calculation of the educational support per pupil were deemed to be special cost differentials under section 115.64(a)(3). Therefore, the entire per pupil support program is wealth neutral. Included in this program are revenues from the 20-mill required district property tax, the county equalization payment, and the State per pupil payment. Total revenues from these sources were $100,023,317. (§ 115.64(c)(1))

Other State Revenues

State grants to or on behalf of districts for which no local tax effort is required totaled $21,722,229. Included in this amount are State tuition apportionments, pupil transportation payments, vocational and special education payments to counties and districts and payments to out of State districts. All of these were distributed on a per pupil basis or were deemed to be special cost differentials. Therefore, the entire amount is wealth neutral. (§ 115.64(c)(2))

Local Unequalized Revenues

Revenues for maintenance and operation purposes received by districts from taxes on district property valuation (above the 20 mills considered under the equalization program) are neutral to the extent that each district receives the same yield per pupil per mill (§ 115.64(c)(3)). Revenues received from other non-State sources are neutral to the extent that each district receives the same yield per pupil (§ 115.64(c)(4)). Since some districts receive no non-tax revenues all such revenues are non-wealth neutral. Thus the State submitted data aggregating all unequalized local revenues. Included were revenues from district property tax, interest and penalty, tax in lieu of property tax, special reserve fund, tuition from patrons, and miscellaneous local funds. Revenues from the oil and gas severance tax distributed through counties and other county revenue are also included. Revenues for capital outlay and related debt service were deducted. Net revenues totaled $36,105,011. The portion of these revenues which is wealth neutral was calculated by the following steps.

Step 1 - Add the mills levied for the general fund, high school tuition fund, high school transportation fund, social security fund, school library fund, teachers' fund for retirement, special education fund, kindergarten fund, and vocational education fund and subtract twenty. This is the local leeway tax effort.

Step 2 - Determine the district which receives the least amount per pupil per mill of tax effort. This is based on the assessed valuation per pupil for which the district must provide the local share of the district budget.

Step 3 - (This step is performed separately for 1-8 and 1-12 districts.) For each district multiply the tax effort from step 1 times the ADM for that district times the least amount identified in step 2. Sum for all districts. This amount is wealth neutral.

Following the above steps it was determined that $15,608,323 of local unequalized revenues were wealth neutral.

Summary

Categories	Wealth neutral revenues	Total revenues
Equalization program	$100,023,317	$100,023,317
State grants	21,722,229	21,722,229
Local unequalized	15,608,323	36,078,757
Total	$137,353,869	$157,824,303

$$\frac{\$137,353,869}{\$157,824,303} = 87\%$$

(Maximum Proportion)

The maximum proportion of Pub. L. 81-874, Section 5 payments for 1977-78 which may be taken into consideration by North Dakota was obtained by dividing the amount of local revenues for current operation for 1976-77 covered under the State equalization program by total local revenues for current operation for that year. Revenues from county sources are defined by regulation as local funds for purposes of this calculation.

Report submitted: March 24, 1978

Dexter A. Magers
Dexter A. Magers

Thomas L. Johns
Thomas L. Johns

Disparity

The disparity standard is one of two methods for evaluating school finance programs in terms of equalization. It has been used by both the courts and authorities in the field of school finance to measure equalization programs of the various states. The disparity test focuses on either revenue or expenditure data, for either reflects the amount of funds available to local educational agencies for educating the children within their school system.

The following method is used in applying the disparity standard in the regulations to a state finance program. This meets requirements of 5(d)(2) of P.L. 81-874. (Refer also to the disparity worksheet format contained in this section.)

1. Determine all revenues from local sources, except those which are designated for special cost differentials. These include those revenues found on lines 11, 12, 13, and 14 of the North Dakota "clerk's report" (SF01 - Revised).

2. Determine all revenues from intermediate (county) sources, except those designated for special cost differentials (and a few minor variations such as adult education support). This includes lines 21, 22, and 23 of the clerk's report.

3. Determine all revenue from state sources, except those which are designated for special cost differentials. This includes lines 31, 32, and 34 of the clerk's report.

4. Determine all non-categorical revenues from federal sources. This includes lines 46, 48 and 49 of the clerk's report.

5. Determine all revenue from other sources such as sale of property, certificates of deposit, incoming transfers and transfers from other states or from other funds to the general fund of the district. This includes lines 70, 74, 80, 90, and 95 of the clerk's report.

6. Determine all revenue from special funds related to the cost of education of students of the local agency. These include social security, library fund, teachers'

fund for retirement, and kindergarten fund, lines 12, 16, 18, and 20 from the clerk's report.

7. The total of the above accounts will give total revenue available to the district for educational purposes except for revenue available for specific purposes related to special cost differentials (as for various incidences of high cost special students).

Costs associated with sparsity or density of population, capital outlay and debt service for capital outlay, outgoing transfers, securities transfers, or transfers from other funds (including the clerk's report expenditure account numbers 500, 730, 830, 840, 1200, 1300, 1400, 1520, and 1600 series) must then be subtracted from total revenue available to give a net amount available for education of the students of the local agency.

8. The net revenue of the district must be divided by total ADM (average daily membership) which gives a net revenue per student available for the local educational agency.

9. Rank all districts by per-pupil revenue in descending order.

10. Count down and sum the pupils until 5 percent of the total number of pupils is aggregated. The district in which the 95th percentile pupil is counted is considered the 95th percentile district. The 5th percentile district is identified by starting at the bottom of the ranking and summing upward.

11. Subtract the revenue available per pupil figure of the 5th percentile district from the revenue available per pupil figure of the 95th percentile district. Divide the difference by the revenue available per pupil figure of the 5th percentile district and multiply by 100. The allowable percent for a "well equalized" program should not be more than 25.

North Dakota contains three district types which are permitted to be separated for analysis purposes. Additionally, "weighted" and "non-weighted" statistics are permitted (weightings by index numbers). These factors permit the disparity

test to be calculated in four ways:

1. All districts weighted.
2. All districts non-weighted.
3. Type 1 schools weighted; Type 2 schools weighted; Type 3 schools weighted. Combined to yield a "state" statistic.
4. Type 1 schools non-weighted; Type 2 schools non-weighted; Type 3 schools non-weighted. Combined to yield a "state" statistic.

The worksheet devised for securing this data from clerks' reports is included on the next page.

Results for North Dakota

The total ADM for North Dakota was 130,081.37 students. If one multiplied 130,081.37 times 5%, the 95th percentile would fall 6,504.07 students from the top of districts ranked. The 95th percentile would fall within the Fargo school district with an available revenue of $1,436.53 per pupil unit. The 5th percentile would fall within the Maddock school district with an available revenue of $902.27 per pupil unit.

Fargo	$1,436.53
Maddock	902.27
DIFFERENCE	$ 534.26

If one divides $534.26 by $902.27 it will equal 59.21% which is the disparity for the State of North Dakota. This includes all districts when the weighting factors for foundation payment were considered.

If one disregarded the present formula of weighting pupils by school size, the disparity calculation would be as follows:

The school which would fall at the 95th percentile would be Fargo with an available revenue per pupil unit of $1,324.04. The 5th percentile district would be Linton with an available revenue of $752.15.

DISPARITY CALCULATION

Name of District_____ County_____ District #_____

Taxable Valuation_____ Taxable Valuation Per Pupil_____

ADM_____ Cost Per Pupil Wt._____ Cost Per Pupil Not Wt._____

	INCOME (Column 1)	
0011.1	Dist. Property Tax	
0011.2	Interest & Penalty	
0011.3	Tax in Lean	
0011.5	Special Reserve Fnd.	
0011.6	Cert. of Indebt	
0012	Tuition from Patrons	
0013	Transportation Fees	
0014	Other Local Revenue	
0021	County Equalization	
0022	Oil & Gas	
0023	Other County	
0031	Tuition App.	
0032.1	Pupil Payment	
0032.2	Transportation Pymt.	
0034	Other State Revenue	
0046	Johnson O'Mally	
0048	Federal Impact	
0049	Other Fed. Revenue	
0070	Sale Property	
0074	Secondary C.D. Funds	
0080	Income Trans.	
0090	From Other States	
0095	From Other Funds	
12	Social Security Fund	
16	Library Fund	
18	Tchr. Fund for Ret.	
20	Kindergarten Fund	
	TOTAL	

	EXPENSES (Column 2)	
0510	Transportation Sal.	
0520	Contracted Services	
0530	Replace Vehicle	
0540	Trans. Insurance	
0550	Lean of Transportation	
0560	Other Transportation	
0730	Replace Equipment	
0830	Rental Land & Equip.	
0840	Interest	
1210	Sites	
1222	Buildings	
1223	Remodeling	
1233	Furniture & Equipment	
1235	Equipment Trans.	
1237	Equipment Maintenance	
1310	Principal on Debt	
1320	Interest on Debt	
1410	Outgoing Trans.	
1413	Dissolved Dist. Trans.	
1420	Other State Trans.	
1520	Securities Trans.	
1610	Building Fund Trans.	
1620	Special Res. Trans.	
1640	Sink & Int. Trans.	
1650	Other Transportation	
	TOTAL	

$$\text{Cost Per Pupil Weighted} = \frac{\text{(Total Col. 1 - Total Col. 2)}}{\text{A.D.M.}} = _____$$

	Col. A		Col. B
Total Column 1		Total Column 2	
A.D.M. or Enroll. Found. (____)		0021	
X $690 X .9		0032.1	
		20 Mill Equil.	
		P.L. 874	
TOTAL		TOTAL	

$$\text{Cost Per Pupil Non-Weighted} = \frac{\text{(Total Col. A - Total Col. B)}}{\text{A.D.M.}} = _____$$

Fargo	$1,324.04
Linton	752.15
DIFFERENCE	$ 571.89

If one divided $571.89 by $752.15 it would equal 76.03% which is the disparity for the State of North Dakota. This would treat all districts the same--multiplying the average daily membership for each school district by .90, which is the lowest per pupil unit payment under the North Dakota Foundation Program.

If more than one type of school district is found within a state, each type may be considered separately. North Dakota has three types of school districts:

Type 1 - High School District
Type 2 - Graded Elementary School District
Type 3 - Rural Elementary School District

The same procedure was followed for each district of each type.

The total number of students found in each type, and at the 95th and 5th percentiles are figured by counting up or down 5% of the total number of students. This process would be the same for weighted or unweighted available revenue.

The following disparities were found using this process for weighted revenues:

Type 1 127,366.70 Students

95th percentile	$ 1,436.53	Fargo
5th percentile	920.62	Lisbon
	$ 515.91	

$515.91 divided by $920.62 = 56.04% disparity

Type 2 2,508.44 Students

95th percentile	$ 1,974.59	Billings Co.
5th percentile	733.95	Lefor
	$ 1,240.64	

$1,240.64 divided by 733.95 = 169.04% disparity

Type 3 206.23 Students

95th percentile	$ 2,116.00	Earl
5th percentile	628.93	Lamars
	$ 1,487.07	

$1,487.07 divided by $628.93 = 236.45% disparity

To find the state disparity when treating each typology separately, multiply the percent of disparity times the total number of students in each typology. Add the sums and divide by total school population for all groups.

	Number of Students Per Group	Percent of Disparity	TOTAL
Class 1	127,366.70	56.04	71,376.30
Class 2	2,508.44	169.04	4,240.27
Class 3	206.23	236.45	487.63
TOTAL	130,081.37		76,104.20

Dividing 76,104.20 by 130,081.37 will equal 58.51%, which is the disparity for the state by typology, using weighted available revenue.

The disparity of available revenue not weighting foundation payments for school size would be as follows:

Type 1 127,366.70 Students

95th percentile	$1,324.04	Fargo
5th percentile	752.15	Linton
	$ 571.89	

$571.89 divided by $752.15 = 76.05% disparity

Type 2 2,508.44 Students

95th percentile	$1,666.37	Billings Co.
5th percentile	654.88	Lefor
	$1,011.49	

$1,011.49 divided by $654.88 = 154.45% disparity

Type 3 206.23 Students

95th percentile	$1,785.76	Earl
5th percentile	101.29	Lamars
	$1,684.47	

$1,684.47 divided by $101.29 = 1,663.02% disparity

To find the state disparity not weighted for foundation payment by size of school the following procedure was used:

	Number of Students Per Group	Percent of Disparity	TOTAL
Type 1	127,366.70	76.05	96,862.38
Type 2	2,508.44	154.45	3,874.29
Type 3	206.23	1,663.02	3,429.65
TOTAL	130,081.37		104,166.32

Dividing 104,166.32 by 130,081.37 will equal 80.08% which is the disparity for the State of North Dakota by typology using non-weighted revenue.

SUMMARY	DISPARITY	TABLE
All Districts - Weighted Available Revenue	59.21%	2
All Districts - Non-weighted Available Revenue	76.03%	3
Class 1 Schools - Weighted Available Revenue	56.04%	4
Class 1 Schools - Non-weighted Available Revenue	76.05%	5
Class 2 Schools - Weighted Available Revenue	169.04%	6
Class 2 Schools - Non-weighted Available Revenue	154.45%	7
Class 3 Schools - Weighted Available Revenue	236.45%	8
Class 3 Schools - Non-weighted Available Revenue	1,663.02%	9
All Districts by School Typology - Weighted Available Revenue	58.51%	(See calculation above)
All Districts by School Typology - Non-weighted Available Revenue	80.08%	(See calculation above)

At the conclusion of this section the data base for this study is contained in a series of tables corresponding to the number in the table column above. Conclusions from study of the disparity test as it applies to North Dakota are:

1. The present foundation program of weighting school districts by size does

have the desired effect on disparity among districts (that is, disparity is reduced by the weightings).

2. The disparity among districts with larger enrollment tends to be less than disparity among smaller enrollment districts.

3. The disparity among high school districts is less than that of graded elementary or rural districts.

4. In order to meet the disparity test of 25% (in the case of all districts - weighted available revenue) the 5th percentile district would need to be raised from $902.27 to $1,149.22 while the 95th percentile district would remain constant.

Actual	$1,436.53	To achieve 25%	$1,436.53
	902.27		1,149.22
	$ 534.26		$ 287.31
	$ 534.26 / 902.27 = 59.21%		$ 287.31 / 1,149.22 = 25%

To have achieved the standard, dollar disparity would need to have been reduced from $534.26 to $287.31 or a difference of $246.95. Similar calculations of magnitudes of change required to meet the 25% level can be calculated by employing this formula, $X + .25X = 1,436.53$, substituting the available revenue statistic for $1,436.53 in the formula. "X" will yield the number which the 5th percentile district would need to be to achieve the standard.

Several choices are available for reducing disparity. These same actions would have a similar effect on increasing wealth neutrality. (This is analysis, not recommendation!)

1. Local leeway of tax levies could be reduced (permit less variation; require certain efforts; place stricter limits).

2. Foundation payment increases to districts would tend to reduce disparity and increase wealth neutrality.

3. Placing all school districts within high school districts would tend to lower disparity.

4. Capping high expenditure districts and increasing expenditures in low expenditure districts would reduce disparity. Similarly, increasing local efforts in low expenditure districts or decreasing local efforts in high expenditure districts would tend to lower disparity.

5. Creating larger units would tend to reduce disparity.

6. Increasing the "educational cost per pupil" figure in the state foundation program and increasing the equalization factor would reduce disparity and increase wealth neutrality.

7. Changing the distribution system for mineral tax revenues to schools to an impact basis would tend to reduce disparity and increase neutrality.

8. Requiring school districts to levy for social security and for teachers' fund for retirement and declare these "state programs" so that these villages, whatever their level, would not increase non-neutral dollars. (Kansas' experience suggests this may increase neutral dollars; definitional--and probably legal--questions are presented by this approach.)

9. Assuming all, or more nearly all, of educational costs by the state would reduce disparity and increase neutrality.

Again, this is analysis, <u>not</u> recommendation.

TABLE 2

DISPARITY TEST DATA, NORTH DAKOTA, 1976-77
WEIGHTED AVAILABLE REVENUE - ALL DISTRICTS

	Name of District	School Type	County	Dist. No.	Taxable Valuation	Tax. Val. Per Pupil	A.D.M.	Cost Per Pupil Weighted
1.	Bekoma	1	10	36	336,639	5,903	90.91	2446.17
2.	Henry	3	17	12	180,737	54,112	3.34	2328.60
3.	Antler	2	5	32	509,463	18,372	27.73	2211.93
4.	Karl	3	27	18	253,742	11,677	21.73	2116.00
5.	Billings Co.	2	4	1	2,466,361	19,991	123.38	1974.59
6.	Newburg	1	5	48	914,261	9,137	100.06	1965.90
7.	Mandaree	1	27	36	63,684	339	187.72	1934.55
8.	Cathay	1	52	3	775,320	13,418	57.78	1945.82
9.	Gardena	2	5	4	486,673	17,398	28.03	1925.40
10.	Tolley	1	38	25	752,989	10,330	72.89	1895.60
11.	Bowline Butte	3	27	19	134,093	16,761	8.00	1833.21
12.	Twin Buttes	2	13	37	18,876	284	66.36	1818.54
13.	Dundee	2	50	34	370,670	30,111	12.31	1744.02
14.	Ft. Totten	1	3	30	173,215	902	194.15	1747.85
15.	Shipley	3	43	16	193,526	27,646	7.00	1740.90
16.	Spiritwood	2	47	36	702,441	24,364	28.83	1723.38
17.	Driscoll	1	8	36	768,078	8,635	88.93	1691.84
18.	New	2	53	8	5,670,351	34,308	165.28	1690.10
19.	Garner	3	17	10	199,079	33,179	6.00	1673.92
20.	Jud	1	23	3	940,924	10,132	83.00	1652.53
21.	Chaffee	1	9	26	1,093,309	9,018	121.23	1648.47
22.	Rye	3	18	25	157,071	22,248	7.06	1641.36
23.	Eight Mile	1	53	6	572,166	3,433	166.67	1633.71
24.	Golden Valley	1	29	20	630,471	4,986	126.46	1633.54
25.	Grace City	1	16	16	673,892	9,031	74.62	1620.37
26.	Palermo	1	31	83	391,370	8,604	68.73	1619.24
27.	Balfour	1	25	36	616,957	8,471	72.83	1606.55
28.	Kramer	2	5	46	715,770	23,685	30.22	1580.02
29.	Wildrose	1	53	91	1,257,559	13,176	95.44	1575.96
30.	St. John	1	40	3	414,243	1,477	208.44	1564.95
31.	Cass Valley North	1	9	76	3,022,057	13,456	224.58	1564.35
32.	Ieta	3	13	18	249,024	20,752	12.00	1550.89
33.	Epping	1	53	88	426,233	7,531	56.60	1549.72
34.	Cleveland	1	47	28	994,390	10,513	94.57	1546.16
35.	Pleasant Valley	1	52	33	708,824	9,327	76.00	1540.82
36.	Couture	1	40	27	137,365	137	1,001.96	1535.85
37.	Clifford/Galesburg	1	49	4	1,743,487	10,424	167.25	1529.88
38.	Mud Butte	3	6	30	310,329	29,166	10.64	1529.76
39.	Nash	2	50	51	633,040	27,368	23.13	1513.79
40.	East Central	1	48	12	900,358	8,779	102.56	1510.41
41.	Churchs Ferry	1	36	4	807,060	10,041	80.38	1484.19
42.	Hampden	1	36	34	720,708	9,332	77.23	1481.35
43.	Hannaford	1	20	22	1,234,227	10,479	117.78	1472.98
44.	Upham	1	23	79	1,070,063	6,966	153.62	1467.91
45.	Alsen	1	10	2	577,838	7,294	79.22	1463.68
46.	Fingal	1	2	54	1,228,731	11,170	110.00	1463.41
47.	Springbrook	3	33	14	120,743	16,099	7.50	1448.84
48.	Souris	1	5	29	1,335,500	13,490	99.00	1442.06
49.	Sweetwater	3	31	32	312,362	34,706	9.00	1439.37
*50.	Fargo	1	9	1	50,985,734	5,314	9,594.69	1436.53
51.	McHenry	1	16	13	716,411	5,918	121.05	1419.71
52.	Border Central	1	10	14	1,680,506	11,401	148.19	1410.20
53.	Goodrich	1	42	16	1,230,648	7,480	164.53	1391.82

*93th percentile

	Name of District	School Type	County	Dist. No.	Taxable Valuation	Tax. Val. Per Pupil	A.D.M.	Cost Per Pupil Weighted
54.	Page	1	9	80	2,442,283	11,912	205.44	1383.89
55.	Monango	1	11	38	989,395	13,289	74.45	1378.02
56.	Napleton	1	9	7	1,321,006	11,187	118.09	1375.43
57.	Bowdon	1	52	23	1,193,086	10,147	117.59	1371.65
58.	Leonard	1	9	54	1,180,571	10,816	109.15	1371.25
59.	Bismarck Hann.	3	33	7	185,992	29,616	6.28	1362.13
60.	St. Thomas	1	34	43	1,761,101	9,313	189.11	1360.12
61.	Zap	1	29	14	618,473	7,015	88.17	1359.73
62.	Cottonwood Lake	1	53	64	814,682	10,813	75.34	1356.31
63.	Flaxton	1	7	35	681,857	8,245	82.70	1351.86
64.	Halliday	1	13	19	1,324,144	7,318	208.28	1345.13
65.	Starkweather	1	36	44	1,762,104	9,622	183.13	1344.90
66.	Sherwood	1	38	2	1,421,595	8,904	159.65	1342.37
67.	Glenfield/Sutton	1	16	14	1,526,009	13,172	115.85	1341.68
68.	Rhame	1	6	17	944,771	7,266	130.03	1339.99
69.	Kinloss	2	50	129	638,223	16,088	39.67	1339.61
70.	Edmore	1	36	2	2,538,246	9,050	280.47	1329.65
71.	Apple Creek	3	8	39	235,634	33,662	7.00	1328.19
72.	Unity	1	32	80	2,047,313	10,444	196.03	1327.93
73.	Richardton	1	45	4	1,973,866	7,528	262.20	1317.10
74.	Lone Tree	1	17	6	1,106,774	8,623	128.35	1315.89
75.	Carpio	1	51	156	1,501,391	6,286	238.86	1315.52
76.	Milton	1	10	30	738,194	6,511	113.37	1308.00
77.	Linden	1	10	24	738,750	7,594	97.28	1307.37
78.	Tolna	1	32	74	1,527,001	6,940	220.03	1305.24
79.	Thursby Butte	1	25	37	517,945	6,498	79.71	1304.16
80.	Noche	1	34	55	1,810,617	8,665	208.96	1303.89
81.	Tuttle	1	22	29	1,002,163	7,514	133.37	1298.50
82.	Pisek	1	50	71	522,602	7,431	70.33	1298.19
83.	Sweet Briar	3	30	17	201,928	33,666	6.00	1295.59
84.	Osnabrock	1	18	1	800,306	8,558	93.52	1292.82
85.	Pembina	1	34	1	1,908,379	9,097	209.78	1292.18
86.	Columbus	1	7	34	1,263,612	8,397	150.48	1290.71
87.	Lansford	1	5	35	1,201,627	8,072	148.79	1288.85
88.	Willow City	1	5	13	1,417,286	7,459	190.01	1283.23
89.	Marwarth	2	44	12	390,374	13,396	29.14	1281.25
90.	Fullerton	1	11	37	826,029	11,473	72.00	1279.30
91.	Oberon	1	3	16	907,739	8,623	104.69	1277.75
92.	Wimbledon	1	2	82	1,462,717	8,167	179.10	1276.00
93.	Mohall	1	38	9	2,580,664	7,163	360.29	1275.52
94.	Divide County	1	12	1	5,556,259	8,427	659.32	1272.24
95.	Ingebretson	1	40	28	55,531	306	181.69	1270.32
96.	Taylor	1	43	3	1,037,366	8,762	118.40	1266.40
97.	Parshall	1	31	3	1,875,496	5,132	365.48	1263.16
98.	Grenora	1	53	99	2,625,897	12,928	203.12	1260.40
99.	Woodworth	1	47	30	1,009,892	9,514	106.15	1258.60
100.	Warwick	1	3	29	921,695	5,132	179.59	1255.95
101.	Langdon	1	10	23	6,090,995	5,570	1,093.57	1241.28
102.	Regent	1	21	14	1,838,605	9,167	200.56	1240.06
103.	Eldridge	2	47	12	385,037	13,751	28.00	1238.31
104.	Alexander	1	27	2	1,483,230	12,651	117.24	1232.24
105.	Donnybrook	1	51	24	855,725	7,341	116.56	1229.70
106.	Sheyenne	1	14	12	1,138,126	7,903	144.01	1229.20
107.	Burke Central	1	7	36	1,324,481	6,009	220.47	1228.64

TABLE 2--Continued

	Name of District	School Type	County	Dist. No.	Taxable Valuation	Tax. Val. Per Pupil	A.D.M.	Cost Per Pupil Weighted
108.	Grass Lake	3	8	3	145,208	16,134	9.00	1228.02
109.	Maple Valley	1	9	4	2,683,712	8,929	300.56	1226.38
110.	Bowbells	1	7	14	1,844,753	8,230	224.14	1226.06
111.	Hazelton Moffit	1	13	6	2,095,150	9,050	231.52	1222.90
112.	Courtenay	1	47	24	1,105,497	12,409	89.09	1218.09
113.	Sykes	1	52	39	1,078,397	8,247	130.76	1215.01
114.	Valley	1	34	12	2,137,589	9,661	221.25	1213.57
115.	Willow Lake	1	46	18	780,024	7,741	100.77	1212.93
116.	Nebo	3	6	27	262,947	52,589	5.00	1212.82
117.	Reeder	1	1	3	1,101,341	6,408	171.87	1212.78
118.	Cackle	1	24	14	1,897,192	8,086	234.64	1207.57
119.	Regan	2	8	2	343,564	13,761	39.50	1204.59
120.	Keeson	1	53	2	1,750,698	7,272	240.73	1199.92
121.	Buchanan	1	47	11	1,111,877	12,487	89.04	1193.58
122.	Aneta	1	32	20	918,433	6,466	142.03	1192.11
123.	Tappen	1	22	28	1,231,675	6,347	194.06	1188.20
124.	Plaza	1	31	137	1,063,202	7,422	143.25	1181.58
125.	Maxbass	1	5	28	801,175	6,947	115.33	1180.73
126.	Beisigl	3	1	18	186,007	23,250	8.00	1177.92
127.	Enderlin	1	37	22	3,013,347	6,369	473.13	1172.97
128.	Glenburn	1	38	26	1,905,260	6,326	301.16	1168.63
129.	Crary	1	36	3	1,203,225	9,022	133.37	1166.33
130.	Lehr	1	26	10	1,340,061	8,812	152.08	1166.01
131.	Verona	1	23	11	1,309,734	8,986	145.75	1165.95
132.	Marion	1	23	9	1,762,049	8,734	201.75	1163.16
133.	Hague	1	15	30	474,634	4,123	115.11	1163.07
134.	Ft. Yates	1	63	4	456,960	1,000	457.06	1162.98
135.	Dodge	1	13	8	457,267	4,275	106.96	1162.52
136.	Oriska	1	2	13	1,442,672	11,423	126.30	1161.23
137.	Wing	1	8	28	1,518,621	9,325	162.85	1158.83
138.	Dunseith	1	40	1	1,041,080	1,862	599.03	1158.62
139.	Scranton	1	6	33	2,134,011	8,361	255.24	1158.10
140.	McVille	1	32	46	1,746,264	7,526	232.02	1156.16
141.	St. Pius	2	45	20	387,562	10,765	36.08	1155.59
142.	Sterling	2	8	35	748,088	13,850	54.01	1154.51
143.	Dakota	1	9	3	3,451,893	9,458	364.97	1154.44
144.	Hatton	1	49	7	2,338,871	8,796	265.91	1151.61
145.	Hope	1	46	10	1,819,466	8,310	218.96	1151.40
146.	Dickinson	1	45	1	12,372,139	4,796	2,579.68	1148.08
147.	Sheldon	1	37	2	896,894	5,672	158.14	1146.23
148.	Devils Lake	1	36	1	8,761,843	4,367	2,006.20	1142.14
149.	Adams	1	50	128	1,397,295	8,123	172.01	1136.68
150.	Beulah	1	29	27	2,649,556	5,140	515.43	1133.16
151.	Granville	1	25	25	1,296,773	5,652	229.10	1131.83
152.	Drayton	1	34	19	5,089,071	14,605	348.45	1130.65
153.	Robinson	1	22	14	901,491	7,676	117.45	1130.09
154.	Minot	1	51	1	31,203,155	3,733	8,359.42	1129.66
155.	Stanton	1	29	22	620,416	2,751	225.49	1127.99
156.	Grand Forks	1	18	1	37,289,065	3,727	10,006.01	1126.53
157.	Lankin	1	30	39	700,354	7,917	88.46	1126.38
158.	Binford	1	20	23	1,174,226	7,725	152.00	1125.61
159.	Central Elem.	2	44	32	984,648	28,132	35.00	1124.95
160.	Pingree	1	47	10	994,083	9,119	109.01	1119.07
161.	Midway	1	18	128	3,692,348	8,758	421.58	1112.81
162.	Montefiore	1	28	1	1,470,841	4,770	308.36	1111.40
163.	Forbes	1	11	42	595,706	6,637	89.75	1111.13
164.	Fairmount	1	39	18	966,727	5,130	188.45	1110.44
165.	Central Cass	1	9	17	6,060,832	8,248	734.81	1108.22
166.	Solen	1	43	3	576,347	1,730	333.08	1107.05
167.	Montpelier	1	47	14	1,603,272	9,721	164.93	1106.73
168.	Streeter	1	47	42	1,478,408	9,306	158.87	1106.13
169.	Karlsruhe	1	25	54	668,404	4,326	154.51	1103.31
170.	McKenzie	2	8	34	519,198	14,902	34.84	1100.03
171.	Sims	1	30	8	716,010	8,108	88.31	1099.98
172.	Yellowstone	2	27	14	871,508	7,228	120.56	1098.74
173.	Bismarck	1	8	1	39,398,720	4,399	8,567.43	1098.38
174.	Williston	1	53	1	9,396,983	3,387	2,774.46	1097.01
175.	New Leipzig	1	19	15	1,100,563	6,480	169.85	1096.24
176.	Powers Lake	1	7	27	1,511,656	6,034	250.51	1095.60
177.	New Town	1	31	1	1,618,460	2,315	699.25	1094.49
178.	Center	1	33	18	2,274,630	5,097	446.25	1093.86
179.	Cooperstown	1	20	18	2,757,788	6,551	421.00	1093.35
180.	Drake	1	25	57	1,433,930	5,526	259.49	1092.08
181.	Munich	1	10	19	1,422,689	6,711	211.98	1089.55
182.	Kulm	1	23	7	2,215,951	9,447	234.56	1088.73
183.	Minnewaukan	1	3	3	1,136,145	5,430	209.23	1087.49
184.	Mayville Portland	1	49	10	5,027,617	6,570	765.22	1087.48
185.	Wolford	1	35	1	1,140,362	8,565	133.14	1087.14
186.	Wyndmere	1	39	42	3,407,742	8,090	421.25	1086.31
187.	Riverdale	1	28	89	537,685	2,504	214.72	1085.00
188.	Zeeland	1	26	4	821,267	3,963	207.22	1083.80
189.	Elgin	1	19	16	2,066,303	6,165	335.16	1083.56
190.	Carrington	1	16	10	4,785,505	5,385	888.72	1082.68
191.	Braddock	1	15	7	682,522	6,666	102.39	1082.05
192.	Manoken	2	8	33	631,800	16,092	39.26	1080.69
193.	Kenmare	1	51	28	3,281,034	5,992	547.60	1080.55
194.	Fessenden	1	52	40	3,249,408	8,583	378.60	1079.60
195.	South Prairie	2	51	70	1,235,065	9,276	133.14	1075.56
196.	Park River	1	50	78	3,331,973	5,889	565.75	1075.20
197.	Velva	1	25	1	2,339,684	4,713	496.42	1073.87
198.	Elm Grove	1	45	13	1,183,254	3,451	342.86	1071.24
199.	Berthold	1	51	54	1,861,065	6,431	289.39	1070.96
200.	Sawyer	1	51	16	1,370,772	4,527	302.78	1069.77
201.	Fordville	1	50	79	1,296,542	6,707	193.30	1067.87
202.	Lakota	1	32	66	3,246,392	6,668	486.89	1065.35
203.	Valley City	1	2	2	7,496,379	4,423	1,695.01	1065.09
204.	Wishek	1	26	19	2,501,498	5,024	497.87	1062.54
205.	Grafton	1	50	3	6,533,919	4,388	1,488.93	1062.23
206.	Richland	1	39	44	2,716,036	7,802	348.13	1060.61
207.	Hazen	1	29	3	1,894,309	3,569	530.72	1060.54
208.	Kathryn	1	2	93	713,359	7,337	97.25	1060.53
209.	Leeds	1	3	6	2,683,027	7,864	341.17	1054.31
210.	McKenzie Co.	1	27	1	5,158,666	6,476	796.60	1053.54
211.	Medina	1	47	3	1,328,323	6,303	210.73	1050.22
212.	Larimore	1	18	44	4,266,630	5,498	776.02	1048.39
213.	Cavalier	1	34	6	4,493,938	5,639	796.96	1047.85

TABLE 2--Continued

	Name of District	School Type	County	Dist. No.	Taxable Valuation	Tax. Val. Per Pupil	A.D.M.	Cost Per Pupil Weighted
214.	Milnor	1	41	2	1,465,587	4,477	327.33	1047.16
215.	Harvey	1	52	38	4,045,269	4,423	914.55	1046.62
216.	Hettinger	1	1	13	4,098,258	6,838	599.36	1040.73
217.	Wahpeton	1	39	37	8,150,668	5,165	1,578.15	1039.69
218.	New England	1	21	9	3,221,656	10,653	302.42	1039.43
219.	North Shore	1	51	158	1,978,431	8,061	245.43	1038.84
220.	Strasburg	1	15	15	1,233,140	6,015	205.00	1037.41
221.	Walhalla	1	34	27	2,799,922	5,274	530.89	1026.86
222.	North Sargent	1	41	3	1,537,080	5,063	303.57	1026.51
223.	Ashley	1	26	9	2,723,283	6,756	403.11	1024.15
224.	Steele	1	22	26	2,207,093	5,910	373.46	1021.70
225.	Killdeer	1	13	16	3,046,221	6,769	450.01	1019.90
226.	Kindred	1	9	2	4,054,400	6,590	615.24	1017.15
227.	Westhope	1	5	17	1,511,848	4,653	324.89	1014.23
228.	Sharon	2	46	4	1,152,170	10,044	114.71	1012.54
229.	Jamestown	1	47	1	15,670,679	4,829	3,245.24	1009.05
230.	New Rockford	1	14	1	3,279,393	5,801	565.30	1008.10
231.	Haughton	3	8	25	685,271	64,163	10.68	1007.53
232.	Beach	1	17	3	3,116,683	6,682	466.41	1007.51
233.	Edgeley	1	23	3	2,664,771	5,956	447.44	1005.59
234.	Mt. Pleasant	1	40	4	2,611,483	5,294	493.25	1003.43
235.	North Central	1	48	28	1,502,353	7,589	197.96	1001.80
236.	Pettibone	1	22	11	741,102	8,518	87.00	1001.61
237.	West Central	1	48	2	1,450,059	9,192	157.75	998.96
238.	Hutt	1	21	6	3,689,967	7,769	474.93	998.69
239.	Southern	1	48	8	2,532,792	5,039	502.66	997.88
240.	Eureka	2	51	19	375,674	11,591	32.41	997.69
241.	Northwood	1	18	129	3,288,940	7,907	415.95	995.97
242.	Nahron	1	30	13	2,388,309	6,449	370.36	991.56
243.	Selfridge	1	43	8	860,407	6,182	135.94	991.35
244.	Sheets	2	44	14	281,861	21,369	13.19	990.60
245.	Stanley	1	31	2	3,241,020	5,310	610.39	989.77
246.	Michigan	1	32	40	1,523,914	5,282	288.49	985.27
247.	Sgt. Central	1	41	6	3,904,340	7,094	550.34	982.04
248.	Bottineau	1	5	1	3,755,848	4,027	932.78	979.81
249.	Litchville	1	2	52	2,279,171	8,714	261.55	979.54
250.	Finley	1	46	3	210,736	841	250.54	979.10
251.	Belta	1	35	7	471,303	3,996	117.95	972.30
252.	Underwood	1	28	8	1,423,915	4,889	291.27	970.55
253.	Central Valley	1	49	3	2,927,076	7,080	413.45	970.20
254.	Glen Ullin	1	30	48	2,433,067	4,982	488.39	966.61
255.	Hankinson	1	39	8	2,714,735	5,982	453.83	965.18
256.	Sole	3	35	31	351,483	10,042	35.00	965.18
257.	Roosevelt	1	19	18	1,859,768	6,349	292.92	965.15
258.	Butte	1	28	62	1,216,349	11,752	103.50	964.11
259.	Garrison	1	28	51	3,014,901	5,163	583.99	962.76
260.	Rolette	1	40	29	2,044,229	5,278	387.32	961.98
261.	Bowman	1	6	1	2,991,621	4,460	670.81	959.55
262.	Hillsboro	1	49	9	3,024,426	8,014	626.98	957.98
263.	Tioga	1	53	15	3,868,099	6,282	615.77	955.03
264.	Lidgerwood	1	39	28	2,332,637	5,434	466.04	954.63
265.	Manning	3	8	45	129,162	10,763	12.00	954.08
266.	Anamoose	1	25	14	1,161,523	4,512	257.42	952.95
267.	McClusky	1	42	19	1,772,733	4,517	392.43	952.21
268.	Flasher	1	36	39	1,779,563	4,737	375.71	952.06
269.	United	1	31	7	1,783,333	3,711	480.57	944.91
270.	Ft. Ransom	2	37	6	441,907	16,169	27.33	944.75
271.	Emerado	2	18	127	1,089,217	7,607	143.18	943.49
272.	Mantador	2	39	5	625,806	14,553	43.00	941.51
273.	Esmond	1	3	25	1,040,361	3,720	285.02	935.28
274.	West Fargo	1	9	6	13,217,681	4,337	3,033.48	934.21
275.	Rugby	1	33	5	6,041,524	5,239	1,153.25	931.12
276.	Newport	1	25	4	1,946,711	4,163	467.59	929.75
277.	Windsor	2	47	6	301,716	15,879	19.00	929.47
278.	Mandan	1	30	1	15,261,216	4,938	3,090.27	923.59
279.	Kensal	1	47	19	1,195,344	7,158	167.00	921.12
280.	Oakes	1	11	41	4,220,314	5,330	791.81	921.00
281.	Lisbon	1	37	19	3,995,609	4,611	866.52	920.62
282.	North Central	1	2	65	3,016,382	10,056	299.99	917.19
283.	Minto	1	50	20	2,146,059	7,044	304.68	913.51
284.	Kenmison	2	23	6	581,975	13,856	42.00	907.36
285.	Maddock	1	3	9	2,298,938	7,503	306.41	902.27
*286.	South Heart	1	45	9	1,689,409	4,372	386.39	901.10
287.	Edinburg	1	50	106	1,166,228	4,566	255.43	893.61
288.	Manvel	2	18	125	843,647	7,729	109.40	891.83
289.	Napoleon	1	24	2	2,927,118	4,571	639.45	890.78
290.	Lincoln	2	8	38	1,320,161	34,832	37.90	890.30
291.	New Salem	1	30	7	2,583,532	4,787	539.73	890.04
292.	Kedrose	2	31	4	1,279,635	6,901	185.42	888.60
293.	Linton	1	15	36	2,991,100	3,973	752.92	883.07
294.	Turtle Lake-Mercer	1	28	72	2,546,710	6,371	399.73	881.39
295.	Telfer	2	8	46	194,952	12,996	15.00	874.14
296.	Leahy	2	19	34	508,610	5,069	100.33	866.34
297.	Ellendale	1	11	40	2,963,970	5,720	518.14	863.78
298.	LaMoure	1	23	8	2,835,505	5,962	475.58	841.95
299.	Little Heart	2	30	4	372,731	9,565	38.97	835.24
300.	Surrey	1	31	41	983,105	2,429	404.76	820.57
301.	Max	1	28	50	2,006,143	6,109	328.40	811.64
302.	Thompson	1	18	61	1,741,933	5,065	343.94	807.83
303.	Lake George	2	16	4	285,836	9,527	30.00	806.22
304.	Washburn	1	28	4	1,791,337	4,625	387.31	792.09
305.	Bakker	2	15	10	401,448	9,370	42.84	788.63
306.	New Castle	2	13	33	187,909	7,720	24.34	777.83
307.	Odessa	2	15	9	261,877	8,729	30.00	775.93
308.	Bell	2	31	10	684,361	3,740	182.98	763.80
309.	Salund	3	37	10	96,509	12,063	8.00	733.99
310.	Oak Coulee	3	30	35	199,559	18,141	11.00	741.13
311.	Lefor	2	43	27	529,236	12,330	42.92	733.95
312.	Eden	3	6	21	137,137	12,468	11.00	731.99
313.	Baldwin	2	8	29	419,893	13,816	30.39	633.63
314.	Lamars	3	39	24	34,009	5,668	6.00	628.93
315.	Harrison	2	31	3	1,343,208	18,212	73.66	596.56
316.	Horse Creek	3	27	32	310,812	31,081	10.00	[illegible]
317.	Wilber	3	27	34	115,038	28,764	4.00	[illegible]

*35th percentile

TABLE 3

DISPARITY TEST DATA, NORTH DAKOTA, 1976-77
NON-WEIGHTED AVAILABLE REVENUE - ALL DISTRICTS

	Name of District	School Type	County	Dist. No.	A.D.M.	Cost Per Pupil Not Weighted
1.	Hokona	1	10	36	90.91	2,228.00
2.	Mendares	1	27	36	187.72	1,865.22
3.	Twin Buttes	2	13	37	66.36	1,806.39
4.	Gardena	2	5	4	28.03	1,796.51
5.	Earl	3	27	18	21.73	1,785.76
6.	Newburg	1	5	48	100.06	1,681.41
7.	Spiritwood	2	47	26	28.83	1,679.34
8.	Billings Co.	1	4	1	123.38	1,666.37
9.	Dundee	2	50	34	12.31	1,662.59
10.	Tolley	1	38	25	72.89	1,621.41
11.	Nash	2	50	51	23.13	1,617.59
12.	Henry	3	17	12	3.34	1,614.20
13.	Cathay	1	52	3	57.78	1,605.60
14.	Bowline Butte	3	27	19	8.00	1,557.21
15.	Ft. Yates	1	43	4	457.06	1,557.07
16.	New	2	53	8	165.28	1,518.69
17.	Ft. Totten	1	3	30	194.15	1,505.81
18.	Kramer	2	5	46	30.22	1,497.82
19.	St. John	1	40	3	208.44	1,407.98
20.	Jud	1	23	3	83.00	1,401.47
21.	Couture	1	40	27	1,001.96	1,392.66
22.	Chaffee	1	9	26	121.23	1,376.29
23.	Driscoll	1	8	36	88.95	1,375.47
24.	Wildrose	1	53	91	95.44	1,354.67
25.	Palermo	1	31	83	68.73	1,337.14
26.	Eight Mile	1	53	6	166.67	1,326.89
27.	Rye	3	18	25	7.06	1,325.51
*28.	Fargo	1	9	1	9,594.69	1,324.04
29.	Garner	1	17	10	6.00	1,321.85
30.	Balfour	1	25	56	72.83	1,316.91
31.	Cass Valley North	1	9	76	224.58	1,313.80
32.	Zap	1	29	14	88.17	1,313.73
33.	Clifford/Galesburg	1	49	4	167.25	1,313.55
34.	Grace City	1	16	14	74.62	1,298.07
35.	Antler	2	5	32	27.73	1,280.59
36.	Epping	1	53	88	56.60	1,261.53
37.	Golden Valley	1	29	20	126.46	1,251.31
38.	Shipley	3	43	16	7.00	1,240.87
39.	East Central	1	48	12	102.56	1,230.14
40.	Edmore	1	36	2	280.47	1,225.64
41.	Kinloss	2	50	129	39.67	1,215.38
42.	Ingebretson	1	40	28	181.69	1,213.48
43.	Pleasant Valley	1	52	35	76.00	1,198.91
44.	Richardton	1	45	4	262.20	1,194.73
45.	Mud Butte	3	6	30	10.64	1,192.63
46.	Marmarth	2	44	12	29.14	1,191.07
47.	Cleveland	1	47	28	94.57	1,181.72
48.	Hampden	1	36	34	77.23	1,180.72
49.	Oberon	1	3	16	104.69	1,175.40
50.	Upham	1	23	29	153.62	1,164.80
51.	Border Central	1	10	14	148.19	1,161.22
52.	Hannaford	1	20	22	117.78	1,153.73
53.	Carpio	1	51	136	238.86	1,151.14
54.	Churche Ferry	1	34	4	80.38	1,141.63
55.	Iota	3	13	18	12.00	1,141.01

*95th percentile

	Name of District	School Type	County	Dist. No.	A.D.M.	Cost Per Pupil Not Weighted
56.	Mapleton	1	9	7	118.09	1,137.94
57.	St. Thomas	1	34	43	189.11	1,137.66
58.	Springbrook	3	33	14	7.50	1,126.08
59.	Warwick	1	3	29	179.59	1,125.97
60.	Eldridge	2	47	12	28.00	1,123.07
61.	Fingal	1	2	54	110.00	1,121.02
62.	Halliday	1	13	19	208.28	1,117.61
63.	Cottonwood	1	53	64	75.34	1,116.44
64.	Mohall	1	38	9	360.29	1,113.60
65.	Alsen	1	10	2	79.22	1,108.77
66.	McHenry	1	16	15	121.05	1,105.64
67.	Sweetwater	3	31	32	9.00	1,102.04
68.	Unity	1	32	80	196.03	1,101.28
69.	Willow Lake	1	46	18	100.77	1,089.73
70.	Wache	1	34	35	208.96	1,087.03
71.	Divide Co.	1	12	1	659.32	1,086.30
72.	Parshall	1	31	3	365.48	1,085.30
73.	Langdon	1	10	23	1,093.57	1,083.89
74.	Tolna	1	32	74	220.03	1,081.21
75.	Lone Tree	1	17	6	128.35	1,080.82
76.	Lehr	1	26	10	152.08	1,079.73
77.	Riverdale	1	28	89	214.72	1,068.03
78.	St. Pius	2	45	20	36.08	1,066.89
79.	Leonard	1	9	54	109.15	1,065.82
80.	Souris	1	5	29	99.00	1,065.18
81.	Regan	2	8	2	39.50	1,064.32
82.	Sherwood	1	38	2	159.65	1,059.46
83.	Tuttle	1	22	20	133.37	1,054.17
84.	Dunseith	1	60	1	599.03	1,053.47
85.	Starkweather	1	36	44	183.13	1,051.75
86.	Page	1	9	80	205.44	1,050.21
87.	Rhame	1	6	17	130.03	1,049.69
88.	Pembina	1	34	1	209.78	1,047.05
89.	South Prairie	2	51	70	133.14	1,046.44
90.	Pisek	1	50	71	70.33	1,044.14
91.	McKenzie	3	8	34	34.84	1,041.89
92.	Valley	1	34	12	221.25	1,041.24
93.	Hazelton/Moffit	1	15	6	231.52	1,038.35
94.	Dickinson	1	45	1	2,579.68	1,036.89
95.	Burke Central	1	7	36	220.47	1,034.85
96.	Thursby Butte	1	25	37	79.71	1,034.31
97.	Bowdon	1	52	23	117.58	1,032.40
98.	Bowbells	1	7	14	224.14	1,032.06
99.	Beulah	1	29	27	515.43	1,031.03
100.	Gackle	1	24	14	234.64	1,030.14
101.	Yellowstone	2	27	14	120.56	1,030.06
102.	Menango	1	11	38	74.45	1,026.32
103.	Minot	1	51	1	8,359.42	1,026.05
104.	Scranton	1	6	33	255.24	1,025.58
105.	Grand Forks	1	18	1	10,004.01	1,023.77
106.	Hatton	1	49	7	265.91	1,023.11
107.	Devils Lake	1	36	1	2,006.20	1,022.66
108.	Flaxton	1	7	35	82.70	1,020.50
109.	Cremora	1	53	99	203.12	1,017.77
110.	Hazen	1	29	3	530.72	1,013.05

TABLE 3--Continued

	Name of District	School Type	County	Dist. No.	A.D.M.	Cost Per Pupil Not Weighted
111.	Willow City	1	5	13	190.01	1,012.50
112.	Linden	1	10	24	97.28	1,012.49
113.	Enderlin	1	37	22	473.13	1,012.17
114.	Glenfield-Sutton	1	16	14	115.85	1,011.41
115.	Alexander	1	27	2	117.24	1,010.93
116.	North Sargent	1	41	3	303.57	1,010.69
117.	Lansford	1	5	35	148.79	1,009.95
118.	Milton	1	10	30	113.37	1,009.68
119.	Columbus	1	7	34	150.48	1,007.91
120.	Glenburn	1	38	26	301.16	1,006.11
121.	Menoken	2	8	33	39.26	1,002.59
122.	Reeder	1	1	3	171.87	998.93
123.	Regent	1	21	14	200.56	996.98
124.	Drayton	1	34	19	348.45	995.47
125.	Sterling	2	8	35	54.01	995.46
126.	New Town	1	31	1	699.25	994.89
127.	Donnybrook	1	51	24	116.56	994.44
128.	Williston	1	53	1	2,774.46	986.34
129.	McVille	1	32	46	232.02	984.67
130.	Dakota	1	9	3	364.97	981.28
131.	Bismarck	1	8	1	8,567.43	980.79
132.	Central Cass	1	9	17	734.81	975.47
133.	Midway	1	18	128	421.58	972.11
134.	Minnewaukan	1	3	5	209.23	967.52
135.	Woodworth	1	47	30	106.15	965.69
136.	Goodrich	1	42	16	164.53	964.57
137.	Fullerton	1	11	37	72.00	964.49
138.	Hesson	1	53	2	240.73	964.41
139.	Solen	1	43	3	333.08	960.05
140.	Maple Valley	1	9	4	300.56	955.09
141.	Central Elem.	2	44	32	35.00	954.94
142.	Adams	1	50	128	172.01	954.49
143.	Carrington	1	16	10	888.72	954.37
144.	Osnabrock	1	10	1	93.52	954.06
145.	Cooperstown	1	20	18	421.00	952.48
146.	Marion	1	23	9	201.75	952.25
147.	Wimbledon	1	2	82	179.10	951.44
148.	Grass Lake	3	8	3	9.00	950.81
149.	Sharon	2	46	4	114.71	950.62
150.	Mayville-Portland	1	49	10	765.22	949.83
151.	Apple Creek	3	8	39	2.00	949.51
152.	Grafton	1	50	3	1,488.93	949.18
153.	Courtenay	1	47	24	89.09	946.26
154.	Sawyer	1	51	16	302.78	946.19
155.	Valley City	1	2	2	1,695.01	946.09
156.	Park River	1	50	78	565.75	942.39
157.	Kenmare	1	51	28	547.60	940.34
158.	Stanton	1	29	22	225.49	939.46
159.	Drake	1	25	57	259.49	935.16
160.	Elgin	1	19	16	335.16	934.74
161.	Center	1	33	18	446.25	933.25
162.	Dodge	1	13	8	106.96	931.54
163.	Kindred	1	9	2	615.24	930.87
164.	Tappen	1	22	28	194.06	930.76
165.	Taylor	1	43	3	118.40	930.16

	Name of District	School Type	County	Dist. No.	A.D.M.	Cost Per Pupil Not Weighted
166.	Crary	1	36	3	133.37	929.07
167.	Powers Lake	1	7	27	250.51	928.29
168.	Velva	1	25	1	496.42	924.60
169.	Hettinger	1	1	13	599.36	924.00
170.	McKenzie Co.	1	27	1	796.60	923.33
171.	Montefiore	1	28	1	308.36	923.12
172.	Buchanan	1	47	11	89.04	921.94
173.	Oriska	1	2	13	126.30	918.26
174.	North Central	1	48	28	197.96	915.65
175.	Sheets	2	44	14	13.19	912.25
176.	Fessenden	1	52	40	378.60	911.66
177.	Berthold	1	51	54	289.39	909.67
178.	Sweet Briar	3	30	17	6.00	904.96
179.	Harvey	1	52	38	914.55	904.75
180.	Shayenne	1	14	12	144.01	904.36
181.	New England	1	21	9	302.42	902.93
182.	Beisigl	3	1	18	8.00	901.92
183.	Plaza	1	31	137	143.25	899.52
184.	Emerado	2	18	127	143.18	897.34
185.	Granville	1	25	25	229.10	896.44
186.	Maxbass	1	5	28	115.33	893.22
187.	Jamestown	1	47	1	3,745.24	892.70
188.	Milnor	1	41	2	327.33	892.69
189.	Munich	1	10	19	211.98	890.72
190.	Wyndmere	1	39	42	421.25	890.14
191.	Sheldon	1	37	2	158.14	889.63
192.	Larimore	1	18	44	776.02	889.42
193.	Lakota	1	32	66	486.89	888.32
194.	Kennison	2	23	6	42.00	882.86
195.	Wahpeton	1	39	37	1,578.15	882.74
196.	Sykes	1	52	39	130.76	882.54
197.	Richland	1	39	44	348.13	881.92
198.	Sals	2	35	31	35.00	880.41
199.	Southern	1	48	8	502.66	878.23
200.	Mt. Pleasant	1	40	4	493.25	877.02
201.	Kulm	1	23	7	234.56	874.49
202.	Elm Grove	1	45	13	342.86	873.05
203.	Bismarck Mann.	3	33	7	6.28	872.11
204.	Lankin	1	30	39	88.46	872.07
205.	Pingree	1	47	10	109.01	869.19
206.	Forbes	1	11	42	89.75	868.61
207.	Verona	1	23	11	145.75	867.16
208.	Esmond	1	3	25	285.02	866.91
209.	Leeds	1	3	6	341.17	865.93
210.	Westhope	1	3	17	326.89	865.19
211.	Killdeer	1	13	16	450.01	862.94
212.	Wing	1	8	28	162.85	861.80
213.	Hedrose	2	31	4	185.42	861.78
214.	Hague	1	15	30	115.11	861.44
215.	Cavalier	1	34	6	796.96	860.82
216.	Wishek	1	26	19	497.87	858.68
217.	Walhalla	1	34	27	530.89	858.37
218.	Hebron	1	30	13	370.36	856.85
219.	North Shore	1	31	158	245.43	854.79

TABLE 3--Continued

	Name of District	School Type	County	Dist. No.	A.D.M.	Cost Per Pupil Not Weighted
220.	Bebe	3	6	27	5.00	854.11
221.	Robinson	1	22	14	117.45	852.65
222.	Garrison	1	28	51	583.99	852.56
223.	Stanley	1	31	2	610.39	852.11
224.	Steele	1	22	24	373.46	849.78
225.	Beach	1	17	3	466.41	849.72
226.	Northwood	1	18	129	415.95	848.81
227.	Strasburg	1	15	15	205.00	846.74
228.	West Fargo	1	9	6	3,033.48	845.88
229.	Eureka	2	51	19	32.41	845.73
230.	Hillsboro	1	49	9	626.98	844.90
231.	Bottineau	1	5	1	932.78	844.47
232.	Tioga	1	53	15	615.77	842.41
233.	Litchville	1	2	52	261.55	842.20
234.	New Rockford	1	14	1	565.30	841.53
235.	Fairmount	1	39	18	180.45	841.29
236.	Edgeley	1	23	3	447.44	840.42
237.	Medina	1	47	3	210.73	839.87
238.	Bowman	1	6	1	670.81	837.96
239.	Aneta	1	32	20	142.03	837.68
240.	Ashley	1	26	9	403.11	835.31
241.	Rolette	1	40	29	387.32	834.85
242.	Glen Ullin	1	30	48	488.39	833.65
243.	Underwood	1	28	8	291.27	833.32
244.	Wolford	1	35	1	133.14	828.83
245.	Binford	1	20	21	152.00	827.78
246.	Sgt. Central	1	41	6	330.34	827.69
247.	Montpelier	1	47	14	164.93	827.32
248.	United	1	51	7	480.57	826.57
249.	Sims	1	30	8	88.31	825.82
250.	Braddock	1	15	7	102.39	823.62
251.	Central Valley	1	49	3	413.45	821.30
252.	Karlsruhe	1	25	54	134.51	817.81
253.	Mandan	1	30	1	3,090.27	816.32
254.	Minto	1	30	29	304.48	813.39
255.	New Leipzig	1	19	15	169.85	813.35
256.	Mantador	2	39	3	43.00	813.19
257.	Michigan	1	32	40	288.49	810.34
258.	Rugby	1	35	5	1,153.25	809.51
259.	Mott	1	21	4	474.93	808.03
260.	Roosevelt	1	19	18	292.92	806.90
261.	Anamoose	1	25	14	257.42	801.52
262.	Fordville	1	50	79	193.30	800.60
263.	Manvel	2	18	125	109.40	799.37
264.	Lidgerwood	1	39	28	466.04	797.87
265.	Streeter	1	47	42	158.87	797.35
266.	Lincoln	2	8	38	37.90	797.31
267.	Ft. Ransom	2	37	4	27.33	796.60
268.	McClusky	1	42	19	392.45	796.48
269.	Lisbon	1	37	19	866.32	792.97
270.	Newport	1	23	4	467.39	791.40
271.	Hope	1	46	10	218.94	790.29
272.	Kathryn	1	2	91	97.23	787.87
273.	Oakes	1	11	41	791.81	785.27
274.	Hankinson	1	39	8	433.83	784.70
275.	Zeeland	1	26	4	207.22	783.94
276.	Flasher	1	30	39	375.71	779.27
277.	Windsor	2	47	6	19.00	779.16
278.	Harrison	2	51	2	73.66	764.86
279.	Leahy	2	19	34	100.33	762.74
280.	West Central	1	48	2	157.73	761.18
281.	Haddock	1	3	9	306.41	756.60
282.	Pettibone	1	22	11	87.00	754.20
*283.	Linton	1	15	36	752.92	752.15
284.	North Central	1	2	63	299.99	747.94
285.	Little Heart	2	30	4	38.97	746.95
286.	Balta	1	35	7	117.95	746.82
287.	Telfer	2	8	46	15.00	746.16
288.	Napoleon	1	24	2	639.45	742.67
289.	Ellendale	1	11	40	518.14	739.61
290.	New Salem	1	30	7	539.73	737.60
291.	South Heart	1	45	9	386.39	737.13
292.	Turtle Lake/Mercer	1	28	72	399.75	735.48
293.	Edinburg	1	50	106	235.43	734.18
294.	Selfridge	1	43	8	135.94	732.27
295.	LaMoure	1	23	8	475.58	707.17
296.	Surrey	1	31	41	404.76	704.50
297.	Lake George	2	16	4	30.00	727.89
298.	Manning	3	8	45	12.00	676.60
299.	Haughton	3	8	25	10.68	675.99
300.	Odessa	2	13	9	30.00	674.33
301.	Washburn	1	28	4	387.31	668.65
302.	Bakker	2	15	10	42.84	668.08
303.	Thompson	1	18	61	343.94	663.25
304.	Lefor	2	45	27	42.92	662.50
305.	Max	1	28	50	328.40	658.56
306.	Bell	2	51	10	182.98	654.88
307.	Finley	1	46	3	250.34	644.99
308.	Kensal	1	47	19	167.00	638.59
309.	New Castle	2	13	33	24.34	635.35
310.	Butte	1	28	62	103.50	632.99
311.	Baldwin	2	8	29	30.39	593.12
312.	Oak Coulee	3	30	33	11.00	465.13
313.	Eden	3	6	21	11.00	455.96
314.	Salund	3	37	10	8.00	443.50
315.	Lamars	3	39	26	6.00	101.29
316.	Horse Creek	3	27	32	10.00	( )
317.	Wilbur	3	27	34	4.00	( )

*35th percentile

TABLE 4

DISPARITY TEST DATA, NORTH DAKOTA, 1976-77
WEIGHTED AVAILABLE REVENUE (TYPE 1 SCHOOLS)

	Name of District	County	Dist. No.	A.D.M.	Cost Per Pupil Weighted
1.	Hebron	10	36	90.91	2,446.17
2.	Newburg	5	48	100.06	1,965.90
3.	Mandaree	27	36	187.72	1,954.55
4.	Cathay	52	3	57.78	1,945.82
5.	Tolley	38	25	72.89	1,895.60
6.	Ft. Totten	3	30	194.15	1,747.85
7.	Driscoll	8	36	88.95	1,691.84
8.	Jud	23	5	83.00	1,652.53
9.	Chaffee	9	26	121.23	1,648.47
10.	Eight Mile	53	6	166.67	1,633.71
11.	Golden Valley	29	20	126.46	1,633.54
12.	Grace City	16	16	74.62	1,620.37
13.	Palermo	31	83	68.73	1,619.24
14.	Balfour	25	56	72.83	1,606.53
15.	Wildrose	53	91	95.44	1,575.96
16.	St. John	40	3	208.44	1,564.95
17.	Cass Valley North	9	76	224.38	1,564.35
18.	Epping	53	88	56.60	1,549.72
19.	Cleveland	47	28	94.57	1,546.16
20.	Pleasant Valley	52	35	76.00	1,540.82
21.	Couture	40	27	1,001.96	1,535.85
22.	Clifford/Galesburg	49	4	167.25	1,529.88
23.	East Central	48	12	102.56	1,510.41
24.	Churchs Ferry	36	4	80.38	1,484.19
25.	Hampden	36	34	77.23	1,481.55
26.	Hannaford	20	22	117.78	1,472.98
27.	Upham	25	29	153.62	1,467.91
28.	Alsen	10	2	79.22	1,463.68
29.	Fingal	2	54	110.00	1,463.41
30.	Souris	5	29	99.00	1,442.06
*31.	Fargo	9	1	9,394.69	1,436.53
32.	McHenry	16	15	121.05	1,419.71
33.	Border Central	10	14	148.19	1,410.20
34.	Goodrich	42	16	164.53	1,391.82
35.	Page	9	80	205.44	1,383.89
36.	Monango	11	38	74.45	1,378.02
37.	Mapleton	9	7	118.09	1,375.43
38.	Bowdon	52	23	117.58	1,371.65
39.	Leonard	9	54	109.15	1,371.25
40.	St. Thomas	34	43	189.11	1,360.12
41.	Zap	29	14	88.17	1,359.73
42.	Cottonwood Lake	53	64	75.34	1,358.31
43.	Flaxton	7	35	82.70	1,351.86
44.	Halliday	13	19	208.28	1,345.13
45.	Starkweather	36	44	183.13	1,344.90
46.	Sherwood	38	2	159.65	1,342.37
47.	Glenfield/Sutton	16	14	115.85	1,341.68
48.	Rhame	6	17	130.03	1,339.99
49.	Edmore	36	2	280.47	1,329.65
50.	Unity	32	80	196.03	1,327.93
51.	Richardton	45	4	262.20	1,317.10
52.	Lone Tree	17	6	128.35	1,315.89

*95th percentile

	Name of District	County	Dist. No.	A.D.M.	Cost Per Pupil Weighted
53.	Carpio	51	156	238.86	1,313.57
54.	Milton	10	30	113.37	1,308.00
55.	Linton	10	24	97.28	1,307.37
56.	Velva	32	74	220.03	1,305.24
57.	Thursby Butte	25	37	79.71	1,304.16
58.	Wache	34	55	208.96	1,303.89
59.	Tuttle	22	20	133.37	1,298.50
60.	Finck	50	71	70.33	1,298.19
61.	Osnabrock	10	1	93.52	1,292.82
62.	Pembina	34	1	209.78	1,292.18
63.	Columbus	7	34	150.48	1,290.71
64.	Lansford	5	35	148.79	1,288.85
65.	Willow City	5	13	190.01	1,283.23
66.	Fullerton	11	37	72.00	1,279.30
67.	Oberon	3	16	104.69	1,277.75
68.	Wimbledon	2	82	179.10	1,276.00
69.	Mohall	38	9	360.29	1,275.52
70.	Divide County	12	1	659.32	1,272.24
71.	Ingebretson	40	28	181.69	1,270.32
72.	Taylor	45	3	118.40	1,266.40
73.	Parshall	31	3	365.48	1,263.16
74.	Grenora	53	99	203.12	1,260.40
75.	Woodworth	47	30	106.15	1,258.60
76.	Warwick	3	29	179.39	1,255.95
77.	Langdon	10	23	1,093.57	1,241.28
78.	Regent	21	14	200.56	1,240.06
79.	Alexander	27	2	117.24	1,232.24
80.	Donnybrook	51	24	116.56	1,229.70
81.	Sheyenne	14	12	144.01	1,229.20
82.	Burke Central	7	36	220.47	1,228.64
83.	Maple Valley	9	4	300.56	1,226.38
84.	Bowbells	7	14	224.14	1,226.06
85.	Hazelton Moffit	15	8	231.52	1,222.90
86.	Courtenay	47	24	89.09	1,218.09
87.	Sykes	52	39	130.76	1,215.01
88.	Valley	34	12	221.25	1,213.57
89.	Willow Lake	46	18	100.77	1,212.93
90.	Reeder	1	3	171.87	1,212.78
91.	Gackle	24	14	234.64	1,207.57
92.	Wasson	53	2	240.73	1,199.92
93.	Buchanan	47	11	89.04	1,193.58
94.	Aneta	32	20	142.03	1,192.11
95.	Tappen	22	28	194.06	1,188.20
96.	Plaza	31	137	143.25	1,181.58
97.	Maxbass	5	28	115.33	1,180.73
98.	Enderlin	37	22	473.13	1,172.97
99.	Glenburn	38	26	301.16	1,168.83
100.	Crary	36	3	133.37	1,166.33
101.	Lehr	26	10	152.08	1,166.01
102.	Verona	23	11	143.75	1,165.95
103.	Marion	23	9	201.75	1,163.16
104.	Hague	15	30	115.11	1,163.07

TABLE 4--Continued

	Name of District	County	Dist. No.	A.D.M.	Cost Per Pupil Weighted
105.	Ft. Yates	43	4	457.06	1,162.98
106.	Dodge	13	8	106.96	1,162.52
107.	Oriska	2	13	126.30	1,161.23
108.	Wing	8	28	162.85	1,158.83
109.	Dunseith	40	1	599.03	1,158.62
110.	Scranton	6	33	235.24	1,158.10
111.	McVille	32	46	232.02	1,156.16
112.	Dakota	9	3	364.97	1,154.44
113.	Hatton	49	7	265.91	1,151.61
114.	Hope	46	10	218.94	1,151.40
115.	Dickinson	45	1	2,379.68	1,148.08
116.	Sheldon	37	2	158.14	1,146.23
117.	Devils Lake	36	1	2,006.20	1,142.14
118.	Adams	50	128	172.01	1,134.68
119.	Beulah	29	27	515.43	1,133.16
120.	Granville	25	25	229.10	1,131.83
121.	Drayton	34	19	348.45	1,130.65
122.	Robinson	22	14	117.45	1,130.09
123.	Minot	51	1	8,359.42	1,129.46
124.	Stanton	29	22	225.49	1,127.99
125.	Grand Forks	18	1	10,004.01	1,126.53
126.	Lankin	50	39	88.46	1,126.38
127.	Binford	20	23	152.00	1,125.61
128.	Pingree	47	10	109.01	1,119.07
129.	Midway	18	128	421.58	1,112.81
130.	Monteflore	28	1	308.36	1,111.40
131.	Forbes	11	42	89.75	1,111.13
132.	Fairmount	39	18	188.45	1,110.44
133.	Central Cass	9	17	734.81	1,108.22
134.	Solen	43	3	333.08	1,107.05
135.	Montpelier	47	14	164.93	1,106.73
136.	Streeter	47	42	156.87	1,106.13
137.	Karlsruhe	25	54	154.51	1,103.31
138.	Sims	30	8	88.31	1,099.98
139.	Bismarck	8	1	8,567.43	1,098.38
140.	Williston	53	1	2,774.46	1,097.01
141.	New Leipzig	19	15	169.85	1,096.24
142.	Powers Lake	7	27	250.51	1,095.60
143.	New Town	31	1	699.25	1,094.49
144.	Center	33	18	446.25	1,093.86
145.	Cooperstown	20	18	421.00	1,093.35
146.	Drake	25	37	259.49	1,092.08
147.	Munich	10	19	211.98	1,089.55
148.	Kulm	23	7	234.56	1,088.73
149.	Minnewaukan	3	5	209.23	1,087.49
150.	Mayville-Portland	49	10	765.22	1,087.48
151.	Wolford	35	1	133.14	1,087.14
152.	Wyndmere	39	42	421.25	1,086.31
153.	Riverdale	28	89	214.72	1,085.00
154.	Zeeland	26	4	207.22	1,083.80
155.	Elgin	19	16	335.16	1,083.56
156.	Carrington	16	10	888.72	1,082.68
157.	Braddock	15	7	102.39	1,082.05

	Name of District	County	Dist. No.	A.D.M.	Cost Per Pupil Weighted
158.	Kenmare	51	28	347.60	1,080.55
159.	Veseenden	52	40	378.60	1,079.60
160.	Park River	50	78	365.75	1,075.20
161.	Velva	25	1	496.42	1,073.87
162.	Elm Grove	45	13	342.86	1,071.24
163.	Berthold	51	54	289.39	1,070.96
164.	Sawyer	51	16	302.78	1,069.77
165.	Fordville	50	79	193.30	1,067.87
166.	Lakota	32	66	486.89	1,065.35
167.	Valley City	2	2	1,695.01	1,065.09
168.	Wishek	26	19	497.87	1,062.54
169.	Grafton	50	3	1,488.93	1,062.23
170.	Richland	39	44	348.13	1,060.61
171.	Hazen	29	3	530.72	1,060.54
172.	Kathryn	2	93	97.25	1,060.53
173.	Leeds	3	6	341.17	1,054.31
174.	McKenzie	27	1	796.60	1,053.54
175.	Medina	47	3	210.73	1,050.22
176.	Larimore	18	44	776.02	1,048.39
177.	Cavalier	34	6	796.96	1,047.85
178.	Milnor	41	2	327.33	1,047.16
179.	Harvey	52	38	914.55	1,046.62
180.	Hettinger	1	13	399.36	1,040.73
181.	Wahpeton	39	37	1,378.15	1,039.69
182.	New England	21	9	302.42	1,039.43
183.	North Shore	51	158	245.43	1,038.84
184.	Strasburg	15	15	205.00	1,037.41
185.	Walhalla	34	27	530.89	1,026.86
186.	North Sargent	41	3	303.57	1,024.51
187.	Ashley	26	9	403.11	1,024.15
188.	Steele	22	26	373.46	1,021.70
189.	Killdeer	13	16	450.01	1,019.90
190.	Kindred	9	2	615.24	1,017.15
191.	Westhope	5	17	324.89	1,014.23
192.	Jamestown	47	1	3,245.24	1,009.05
193.	New Rockford	14	1	565.30	1,008.10
194.	Beach	17	3	466.41	1,007.31
195.	Edgeley	23	3	447.44	1,005.39
196.	Mt. Pleasant	40	4	493.25	1,003.43
197.	North Central	48	28	197.96	1,001.80
198.	Pettibone	22	11	87.00	1,001.61
199.	West Central	48	2	157.75	998.96
200.	Mott	21	6	474.93	998.69
201.	Southern	48	8	502.66	997.82
202.	Northwood	18	129	415.95	995.97
203.	Hebron	30	13	370.36	991.56
204.	Selfridge	43	8	135.94	991.35
205.	Stanley	31	2	810.39	989.77
206.	Michigan	32	40	288.49	985.27
207.	Sgt. Central	41	6	330.34	982.04
208.	Bottineau	5	1	932.78	979.81
209.	Litchville	2	32	261.35	979.34
210.	Finley	46	3	250.34	979.10
211.	Balta	35	7	117.93	972.[illegible]

TABLE 4--Continued

	Name of District	County	Dist. No.	A.D.M.	Cost Per Pupil Weighted
212.	Underwood	28	8	291.27	970.55
213.	Central Valley	49	3	613.45	970.20
214.	Glen Ullin	30	48	488.39	966.61
215.	Hankinson	39	8	453.83	965.18
216.	Roosevelt	19	18	292.92	965.15
217.	Butte	28	62	103.50	964.11
218.	Garrison	28	51	583.99	962.76
219.	Bolette	40	29	387.32	961.98
220.	Bowman	6	1	670.81	939.55
221.	Hillsboro	49	9	626.98	937.98
222.	Tioga	53	15	615.77	935.03
223.	Lidgerwood	39	28	466.04	934.63
224.	Anamoose	25	14	257.42	932.95
225.	McClusky	42	19	392.45	932.21
226.	Flasher	30	39	375.71	932.06
227.	United	51	7	480.37	944.91
228.	Esmond	3	25	285.02	935.28
229.	West Fargo	9	6	3,033.48	934.21
230.	Rugby	33	5	1,153.25	931.12
231.	Newport	25	4	447.59	929.75
232.	Mandan	30	1	3,090.27	923.59
233.	Kensal	47	19	167.00	921.12
234.	Oakes	11	41	791.81	921.00
*235.	Lisbon	37	19	866.52	920.62
236.	North Central	2	63	299.99	917.19
237.	Minto	50	20	304.68	915.51
238.	Maddock	3	9	306.41	902.27
239.	South Heart	45	9	386.39	901.10
240.	Edinburg	50	106	255.43	893.61
241.	Napoleon	24	2	639.45	890.78
242.	New Salem	30	7	539.73	890.04
243.	Linton	13	36	752.92	883.07
244.	Turtle Lake/Mercer	28	72	399.75	881.59
245.	Ellendale	11	40	518.14	863.78
246.	LaMoure	23	8	475.58	841.95
247.	Surrey	51	41	404.76	820.37
248.	Max	28	50	328.40	811.64
249.	Thompson	18	61	343.94	807.83
250.	Washburn	28	4	387.31	792.09

*35th percentile

TABLE 5

DISPARITY TEST DATA, NORTH DAKOTA, 1976-77
NON-WEIGHTED AVAILABLE REVENUE (TYPE 1 SCHOOLS)

	Name of District	County	Dist. No.	A.D.M.	Cost Per Pupil Not Weighted
1.	Bohoma	10	34	90.91	2,228.00
2.	Mandaree	27	36	187.72	1,865.21
3.	Newburg	5	48	100.06	1,681.41
4.	Tolley	38	25	72.89	1,621.41
5.	Cathay	52	3	57.78	1,605.60
6.	Ft. Yates	43	4	437.06	1,557.07
7.	Ft. Totten	3	30	194.15	1,505.81
8.	St. John	40	3	208.44	1,407.98
9.	Jud	23	9	83.00	1,401.47
10.	Couture	40	27	1,001.96	1,392.66
11.	Chaffee	9	26	121.23	1,376.20
12.	Driscoll	8	36	88.93	1,375.47
13.	Wildrose	53	91	95.44	1,354.67
14.	Palermo	31	83	68.73	1,337.14
15.	Eight Mile	53	6	166.67	1,326.89
*16.	Fargo	9	1	9,394.69	1,324.04
17.	Balfour	25	56	72.83	1,316.91
18.	Cass Valley North	9	76	224.58	1,313.80
19.	Zap	29	14	88.17	1,313.73
20.	Clifford/Galesburg	49	4	167.25	1,313.55
21.	Grace City	16	16	74.62	1,298.07
22.	Epping	53	88	56.60	1,261.53
23.	Golden Valley	29	20	126.46	1,251.51
24.	East Central	48	12	102.56	1,230.14
25.	Edmore	36	2	280.47	1,225.64
26.	Ingebretson	40	28	181.69	1,213.48
27.	Pleasant Valley	52	35	76.00	1,198.91
28.	Richardton	43	4	262.20	1,194.73
29.	Cleveland	47	28	94.57	1,181.72
30.	Rampden	36	34	77.23	1,180.72
31.	Oberon	3	16	104.69	1,175.40
32.	Upham	23	29	153.62	1,164.80
33.	Border Central	10	14	148.19	1,161.22
34.	Hannaford	20	22	117.78	1,153.73
35.	Carpio	51	136	238.86	1,151.14
36.	Churchs Ferry	36	4	80.38	1,141.63
37.	Napleton	9	7	118.09	1,137.94
38.	St. Thomas	34	43	189.11	1,137.66
39.	Warwick	3	29	179.59	1,125.97
40.	Fingal	2	34	110.00	1,121.02
41.	Halliday	13	19	208.28	1,117.61
42.	Cottonwood	53	64	75.34	1,116.44
43.	Mohall	38	9	360.29	1,113.60
44.	Alsen	10	2	79.22	1,108.77
45.	McHenry	14	15	121.05	1,105.64
46.	Unity	32	80	196.03	1,101.28
47.	Willow Lake	44	18	100.77	1,089.73
48.	Hoche	34	55	208.96	1,087.03
49.	Divide Co.	12	1	659.32	1,086.39
50.	Parshall	31	3	365.48	1,085.30
51.	Langdon	10	23	1,093.57	1,083.89
52.	Tolna	32	74	220.03	1,081.21

	Name of District	County	Dist. No.	A.D.M.	Cost Per Pupil Not Weighted
53.	Lone Tree	17	6	128.35	1,080.82
54.	Lehr	26	10	152.08	1,079.73
55.	Riverdale	28	89	214.72	1,068.03
56.	Leonard	9	54	109.15	1,065.82
57.	Souris	5	29	99.00	1,065.18
58.	Sherwood	38	2	159.45	1,059.46
59.	Tuttle	22	20	133.37	1,054.17
60.	Dunseith	40	1	399.03	1,053.47
61.	Starkweather	36	44	183.13	1,051.75
62.	Page	9	80	205.44	1,050.21
63.	Rhame	6	17	130.03	1,049.69
64.	Pembina	34	1	209.78	1,047.05
65.	Pisek	50	71	70.33	1,044.14
66.	Valley	34	12	221.25	1,041.24
67.	Haselton/Moffit	15	6	231.52	1,038.35
68.	Dickinson	45	1	2,579.68	1,036.89
69.	Burke Central	7	36	220.47	1,034.85
70.	Thursby Butte	25	37	79.71	1,034.31
71.	Bowdon	52	23	117.58	1,032.40
72.	Bowbells	7	14	224.14	1,032.06
73.	Beulah	29	27	315.43	1,031.03
74.	Gackle	24	14	234.64	1,030.14
75.	Monango	11	38	74.45	1,026.32
76.	Minot	51	1	8,359.42	1,026.05
77.	Scranton	6	33	255.24	1,025.58
78.	Grand Forks	18	1	10,004.01	1,023.77
79.	Hatton	49	7	265.91	1,023.11
80.	Devils Lake	36	1	2,006.20	1,022.66
81.	Flaxton	7	35	82.70	1,020.50
82.	Grenora	53	99	203.12	1,017.77
83.	Hazen	29	3	530.72	1,013.05
84.	Willow City	5	13	190.01	1,012.50
85.	Linden	10	24	97.28	1,012.49
86.	Enderlin	37	22	473.13	1,012.17
87.	Gleenfield-Sutton	14	14	115.85	1,011.41
88.	Alexander	27	2	117.24	1,010.93
89.	North Sargent	41	3	303.57	1,010.69
90.	Lansford	5	35	148.79	1,009.95
91.	Milton	10	30	113.37	1,009.68
92.	Columbus	7	34	150.48	1,007.91
93.	Glenburn	38	26	301.16	1,006.11
94.	Reeder	1	3	171.87	998.93
95.	Regent	21	14	200.56	996.98
96.	Drayton	34	19	348.45	995.47
97.	New Town	31	1	699.25	994.89
98.	Donnybrook	31	24	116.56	994.44
99.	Williston	53	1	2,774.46	986.34
100.	McVille	32	46	232.02	984.67
101.	Dakota	9	3	364.97	981.26
102.	Bismarck	8	1	8,567.43	980.79
103.	Central Cass	9	17	734.81	975.47
104.	Midway	18	128	421.58	972.11
105.	Minnewaukan	3	5	209.23	967.52
106.	Woodworth	47	30	106.15	965.69

*93th percentile

TABLE 5--Continued

	Name of District	County	Dist. No.	A.D.M.	Cost Per Pupil Wgt Weighted
107.	Goodrich	42	16	164.33	964.57
108.	Fullerton	11	37	72.00	964.49
109.	Hesson	53	2	240.73	964.41
110.	Solen	43	3	333.08	960.05
111.	Maple Valley	9	4	300.56	955.09
112.	Adams	50	128	172.01	954.49
113.	Carrington	14	10	888.72	954.37
114.	Osnabrock	10	1	93.32	934.06
115.	Cooperstown	20	18	421.00	952.48
116.	Marion	23	9	201.75	952.25
117.	Wimbledon	1	82	179.10	951.44
118.	Mayville-Portland	49	10	765.22	949.83
119.	Grafton	50	3	1,488.93	949.18
120.	Courtenay	47	24	89.09	946.26
121.	Sawyer	51	16	302.78	946.19
122.	Valley City	2	2	1,493.01	946.09
123.	Park River	30	78	365.75	942.39
124.	Kenmare	51	28	347.60	940.34
125.	Stanton	29	22	225.49	939.46
126.	Drake	25	37	259.49	935.16
127.	Elgin	19	14	335.16	934.74
128.	Center	33	18	446.25	933.25
129.	Do[illegible]	13	6	106.96	931.34
130.	Kindr[illegible]	9	2	615.24	930.87
131.	Tappen	22	28	194.06	930.76
132.	Taylor	43	3	118.40	930.16
133.	Crary	34	3	133.37	929.07
134.	Powers Lake	7	27	250.51	928.29
135.	Velva	23	1	496.42	924.60
136.	Hettinger	1	13	599.36	924.00
137.	McKenzie Co.	27	1	796.60	923.33
138.	Montefiore	28	1	308.36	923.12
139.	Buchanan	47	11	89.04	921.94
140.	Oriska	2	13	126.30	918.26
141.	North Central	48	28	197.98	915.65
142.	Fessenden	52	40	378.60	911.66
143.	Berthold	51	54	289.39	909.67
144.	Harvey	52	38	914.35	904.75
145.	Cheyenne	14	12	144.01	904.36
146.	New England	21	9	302.42	902.93
147.	Plaza	31	137	143.25	899.52
148.	Granville	25	25	229.10	896.44
149.	Manhaes	5	28	115.33	893.22
150.	Jamestown	47	1	3,245.24	892.70
151.	Milnor	41	2	327.33	892.69
152.	Munich	10	19	211.98	890.72
153.	Wyndmere	39	42	421.25	890.14
154.	Sheldon	37	2	138.14	889.63
155.	Larimore	18	44	776.02	889.42
156.	Lakota	32	66	486.89	888.32
157.	Wahpeton	39	37	1,578.15	882.74
158.	Sykes	52	39	130.76	882.54
159.	Richland	39	84	348.13	881.92
160.	Southern	48	8	502.66	878.23
161.	Mt. Pleasant	40	4	493.25	877.02
162.	Kulm	23	7	234.34	874.49
163.	Elm Grove	45	13	342.86	873.05
164.	Lankin	50	39	88.46	872.07
165.	Pingree	47	10	109.01	869.19
166.	Forbes	11	42	89.75	868.61
167.	Verona	23	11	145.75	867.16
168.	Esmond	3	25	285.02	866.91
169.	Leeds	3	6	341.17	865.93
170.	Westhope	3	17	324.89	865.19
171.	Killdeer	13	16	450.01	862.94
172.	Wing	8	28	162.85	861.80
173.	Hague	15	30	115.11	861.44
174.	Cavalier	34	6	796.96	860.82
175.	Wishek	26	19	497.87	858.68
176.	Walhalla	34	27	350.89	858.37
177.	Hebron	30	13	370.36	856.85
178.	North Shore	31	158	245.43	854.79
179.	Robinson	22	14	117.45	852.63
180.	Garrison	28	51	583.99	852.36
181.	Stanley	31	2	610.39	852.11
182.	Steele	22	26	373.46	849.78
183.	Beach	17	3	466.41	849.72
184.	Northwood	18	129	415.95	848.81
185.	Strasburg	15	15	205.00	846.74
186.	West Fargo	9	6	3,033.48	845.88
187.	Hillsboro	49	9	626.98	844.90
188.	Bottineau	5	1	932.78	844.47
189.	Tioga	53	15	615.77	842.41
190.	Litchville	2	52	261.55	842.20
191.	New Rockford	14	1	565.30	841.53
192.	Fairmount	39	18	188.45	841.29
193.	Edgeley	23	3	447.44	840.42
194.	Medina	47	3	210.73	839.87
195.	Bowman	6	1	670.81	837.96
196.	Aneta	32	20	142.03	837.68
197.	Ashley	26	9	403.11	835.31
198.	Rolette	40	29	387.32	834.85
199.	Glen Ullin	30	48	488.39	833.65
200.	Underwood	28	8	291.27	833.32
201.	Wolford	35	1	133.14	828.83
202.	Binford	20	23	152.00	827.78
203.	Sgt. Central	41	6	350.34	827.69
204.	Montpelier	47	14	164.93	827.32
205.	United	51	7	480.57	826.57
206.	Sims	30	8	88.31	825.82
207.	Braddock	15	7	102.39	823.62
208.	Central Valley	49	3	413.45	821.30
209.	Karlsruhe	25	54	134.51	817.81
210.	Mandan	30	1	3,090.27	816.32
211.	Minto	50	20	304.68	813.39

TABLE 5--Continued

	Name of District	County	Dist. No.	A.D.M.	Cost Per Pupil Not Weighted
212.	New Leipsig	19	15	169.85	813.35
213.	Michigan	32	40	288.49	810.34
214.	Rugby	35	5	1,153.25	809.51
215.	Mott	21	6	474.93	808.03
216.	Roosevelt	19	18	292.92	806.90
217.	Anamoose	25	14	257.42	801.52
218.	Fordville	50	79	193.30	800.60
219.	Lidgerwood	39	28	466.04	797.87
220.	Streeter	47	42	158.87	797.35
221.	McClusky	42	19	392.45	796.48
222.	Lisbon	37	19	866.52	792.97
223.	Newport	25	4	467.59	791.40
224.	Hope	46	10	218.94	790.29
225.	Kathryn	2	93	97.25	787.87
226.	Oakes	11	41	791.81	785.27
227.	Hankinson	39	8	453.83	784.70
228.	Zeeland	26	4	207.22	783.94
229.	Flasher	30	39	375.71	779.27
230.	West Central	48	2	157.75	761.18
231.	Maddock	3	9	306.41	756.40
232.	Puttibone	22	11	87.00	754.20
*233.	Linton	15	36	752.92	752.15
234.	North Central	2	65	299.99	747.94
235.	Balta	35	7	117.95	746.82
236.	Napoleon	34	2	639.45	742.67
237.	Ellendale	11	40	518.14	739.61
238.	New Salem	30	7	539.73	737.60
239.	South Heart	43	9	386.39	737.13
240.	Turtle Lake/Mercer	28	72	399.75	735.48
241.	Edinburg	50	106	255.43	734.18
242.	Selfridge	43	8	135.94	732.27
243.	LaMoure	23	8	475.58	707.17
244.	Surrey	51	41	404.76	704.50
245.	Washburn	28	4	387.31	668.65
246.	Thompson	18	61	343.94	663.25
247.	Max	28	50	328.40	658.56
248.	Finley	46	3	250.54	644.99
249.	Kensal	47	19	167.00	638.39
250.	Butte	28	42	103.50	632.99

*35th percentile

TABLE 6
DISPARITY TEST DATA, NORTH DAKOTA, 1976-77
WEIGHTED AVAILABLE REVENUE (TYPE 2 SCHOOLS)

	Name of District	County	Dist. No.	A.D.M.	Cost Per Pupil Weighted
1.	Antler	5	32	27.73	2,211.98
*2.	Billings Co.	4	1	123.38	1,974.59
3.	Gardena	5	4	28.03	1,925.40
4.	Twin Buttes	13	37	66.36	1,818.54
5.	Dundee	50	34	12.31	1,764.02
6.	Spiritwood	47	26	28.83	1,723.38
7.	New	53	8	165.28	1,690.10
8.	Kramer	5	46	30.22	1,580.02
9.	Nash	50	51	23.13	1,513.79
10.	Kinloss	50	129	39.67	1,339.61
11.	Marmarth	44	12	29.14	1,281.25
12.	Eldridge	47	12	28.00	1,238.31
13.	Regan	8	2	39.30	1,204.59
14.	St. Pius	45	20	36.08	1,155.59
15.	Sterling	8	35	54.01	1.154.51
16.	Central Elem.	44	32	35.00	1.124.95
17.	McKenzie	8	34	34.84	1,100.03
18.	Yellowstone	27	14	120.56	1,098.74
19.	Menoken	8	33	39.26	1,080.69
20.	South Prairie	51	70	133.14	1,075.56
21.	Sharon	46	4	114.71	1,012.54
22.	Eureka	51	19	32.41	997.69
23.	Sheets	44	14	13.19	990.60
24.	Selz	35	31	35.00	965.18
25.	Ft. Ransom	37	6	27.33	944.75
26.	Emerado	18	127	143.18	943.49
27.	Mantador	39	5	43.00	941.51
28.	Windsor	47	6	19.00	929.47
29.	Kennison	23	6	42.00	907.36
30.	Manvel	18	125	109.40	891.83
31.	Lincoln	8	38	37.90	890.30
32.	Hedrose	51	4	185.42	888.60
33.	Telfer	8	46	13.00	874.14
34.	Leahy	19	34	100.33	866.54
35.	Little Heart	30	4	38.97	835.24
36.	Lake George	16	4	30.00	806.22
37.	Bakker	15	10	42.84	788.63
38.	New Castle	13	33	24.34	777.83
39.	Odessa	13	9	30.00	775.93
40.	Bell	31	10	182.98	763.80
**41.	Lefor	45	27	42.92	733.95
42.	Baldwin	8	29	30.39	655.65
43.	Harrison	51	2	73.66	596.56

*95th percentile
**5th percentile

TABLE 7
DISPARITY TEST DATA, NORTH DAKOTA, 1976-77
NON-WEIGHTED AVAILABLE REVENUE (TYPE 2 SCHOOLS)

	Name of District	County	Dist. No.	A.D.M.	Cost Per Pupil Not Weighted
1.	Twin Buttes	13	37	66.36	1,806.39
2.	Gardena	5	4	28.03	1,796.51
3.	Spiritwood	47	26	28.83	1,679.54
*4.	Billings Co.	4	1	123.38	1,666.37
5.	Dundee	50	34	12.31	1,662.59
6.	Nash	50	51	23.13	1,617.59
7.	New	53	8	165.28	1,518.69
8.	Kramer	5	46	30.22	1,497.82
9.	Antler	5	32	27.73	1,280.59
10.	Kinloss	50	129	39.67	1,215.38
11.	Marmarth	44	12	29.14	1,191.07
12.	Eldridge	47	12	28.00	1,123.07
13.	St. Pius	45	20	36.08	1,066.89
14.	Regan	8	2	39.30	1,064.32
15.	South Prairie	51	70	133.14	1,046.44
16.	McKenzie	8	34	34.84	1,041.89
17.	Yellowstone	27	14	120.56	1,030.06
18.	Menoken	8	33	39.26	1,002.59
19.	Sterling	8	35	54.01	995.46
20.	Central Elem.	44	32	35.00	954.94
21.	Sharon	46	4	114.71	950.62
22.	Sheets	44	14	13.19	912.25
23.	Emerado	18	127	143.18	897.34
24.	Kennison	23	6	42.00	882.86
25.	Selz	35	31	35.00	880.41
26.	Hedrose	51	4	185.42	861.78
27.	Eureka	51	19	32.41	845.75
28.	Mantador	39	5	43.00	813.19
29.	Manvel	18	125	109.40	799.37
30.	Lincoln	8	38	37.90	797.31
31.	Ft. Ransom	37	6	27.33	796.60
32.	Windsor	47	6	19.00	779.16
33.	Harrison	51	2	73.66	766.86
34.	Leahy	19	34	100.33	762.74
35.	Little Heart	30	4	38.97	746.95
36.	Telfer	8	46	13.00	746.16
37.	Lake George	16	4	30.00	727.89
38.	Odessa	13	9	30.00	674.53
39.	Bakker	15	10	42.84	668.08
40.	Lefor	45	27	42.92	662.50
**41.	Bell	31	10	182.98	654.88
42.	New Castle	13	33	24.34	633.35
43.	Baldwin	8	29	30.39	593.12

*95th percentile
**5th percentile

TABLE 8

DISPARITY TEST DATA, NORTH DAKOTA, 1976-77
WEIGHTED AVAILABLE REVENUE (TYPE 3 SCHOOLS)

	Name of District	County	Dist. No.	A.D.M.	Cost Per Pupil Weighted
1.	Henry	17	12	3.34	2,328.60
*2.	Earl	27	18	21.73	2,116.00
3.	Bowline Butte	27	19	8.00	1,833.21
4.	Shipley	45	16	7.00	1,740.90
5.	Garner	17	10	6.00	1,673.92
6.	Rye	18	25	7.06	1,641.36
7.	Iota	13	18	12.00	1,550.89
8.	Mud Butte	6	30	10.64	1,529.76
9.	Springbrook	33	14	7.50	1,448.84
10.	Sweetwater	31	32	9.00	1,439.37
11.	Bismarck Hannover	33	7	6.28	1,361.13
12.	Apple Creek	8	39	7.00	1,328.19
13.	Sweet Briar	30	17	6.00	1,295.39
14.	Grass Lake	8	3	9.00	1,228.02
15.	Mebo1	6	27	5.00	1,212.82
16.	Beisigl	1	18	8.00	1,177.92
17.	Haughton	8	25	10.68	1,007.33
18.	Manning	8	45	12.00	954.08
19.	Salund	37	10	8.00	753.99
20.	Oak Coulee	30	35	11.00	741.13
21.	Eden	6	21	11.00	731.99
**22.	Lenora	39	26	6.00	628.93
23.	Horse Creek	27	32	10.00	376.91
24.	Wilbur	27	24	4.00	(___)

*95th percentile
**5th percentile

TABLE 9

DISPARITY TEST DATA, NORTH DAKOTA, 1976-77
NON-WEIGHTED AVAILABLE REVENUE (TYPE 3 SCHOOLS)

	Name of District	County	Dist. No.	A.D.M.	Cost Per Pupil Not Weighted
*1.	Earl	27	18	21.73	1,783.76
2.	Henry	17	12	3.34	1,614.20
3.	Bowline Butte	27	19	8.00	1,557.21
4.	Rye	18	25	7.06	1,325.51
5.	Garner	17	10	6.00	1,321.83
6.	Shipley	45	16	7.00	1,240.87
7.	Mud Butte	6	30	10.64	1,192.63
8.	Iota	13	18	12.00	1,141.01
9.	Springbrook	33	14	7.50	1,126.08
10.	Sweetwater	31	32	9.00	1,102.04
11.	Grass Lake	8	3	9.00	950.81
12.	Apple Creek	8	39	7.00	949.31
13.	Sweet Briar	30	17	6.00	904.94
14.	Beisigl	1	18	8.00	901.92
15.	Bismarck Hannover	33	7	6.28	872.11
16.	Mebo	6	27	5.00	854.11
17.	Manning	8	45	12.00	676.60
18.	Haughton	8	25	10.68	675.99
19.	Oak Coulee	30	35	11.00	465.13
20.	Eden	6	21	11.00	455.96
21.	Salund	37	10	8.00	443.50
**22.	Lenora	39	26	6.00	101.29
23.	Horse Creek	27	32	10.00	(___)
24.	Wilbur	27	24	4.00	(___)

*95th percentile
**5th percentile

CONSTRUCTION OF SCHOOL BUILDINGS AND FACILITIES

(A SPECIAL CASE OF A MORE GENERAL PROBLEM)

In North Dakota, school construction funds are obtained from bond issues, loans from the State School Construction Fund (SSCF), proceeds from building funds, and expenditures from the general fund for current operating expense. Where loans are secured from the SSCF, proceeds from the building fund are used to amortize the debt.

As a practical matter "debt capacity" can be considered the sum of maximum available funds from bond issues and maximum available funds from the State School Construction Fund. Both the amount of money available through issuing bonds and borrowing from the SSCF are linked to valuation. Bonding capacity is limited to 10 percent of assessed valuation (or 20 percent of taxable valuation) and SSCF limits borrowing to 30 percent of taxable valuation to a maximum of $1,000,000.00.

The relationship between true value and assessed value has been changing. Assessed value is now a smaller percent of true value than was once the case. That is, as values have increased, valuations have not increased or have increased at a slower rate. This so-called erosion of the tax base has the predicted effect of reducing capacity to fund capital improvements.

To analyze the problem, a "case study" was conceived. The amount of instructional space for an elementary and secondary school for four hundred students was estimated. This estimate employed "standards" used by the Department of Public Instruction in predicting space requirements stated in "square feet per student" terms. In order to provide a less assailable case, the standards were adjusted to be less rigorous (easier to meet by local district).

Dollar per square foot calculations were made employing another standard used by the Department of Public Instruction for prediction. Again, the standard was adjusted to be less rigorous (again, easier to achieve--whether reality permits

that reduced rigor or not).

The resulting estimated costs were compared with the debt capacity of selected districts. The districts were chosen to consider effects where valuations per pupil were relatively high, near average, and relatively low so that effects at different wealth levels could be studied. (More will be said about the districts later.)

The following three tables detail these calculations.

TABLE 1

ESTIMATED SPACE REQUIREMENTS FOR A SCHOOL OF 400 STUDENTS

Students	Level	Space Per Student in Sq. Ft. Used in Analysis	DPI Standard Sq. Ft. Per Student	Sq. Ft. Needed
200	7-12	130	135	26,000
200	1- 6	90	92.5	18,000
400	1-12			44,000

Space needed was determined by multiplying 200 times 130 in the case of grade level 7-12.

TABLE 2

ESTIMATED COSTS FOR A SCHOOL OF 400 STUDENTS

Level	Total Space	Cost Per Square Foot	DPI Standard Cost Per Square Foot	Total Cost
7-12	26,000	38	40	988,000
1- 6	18,000	38	40	684,000
1-12	44,000			1,672,000

Cost estimate was determined by multiplying 26,000 times 38 for grade levels 7-12.

TABLE 3

CAPITAL FUND CAPACITIES AT VARIOUS WEALTH LEVELS

Example	Valuation Per Student	Number of Students	Taxable Valuation	Maximum from Bond Issue	Maximum from State School Construction Fund	Maximum Total
1)	7906	407	3,217,896	643,000	965,000	1,608,000
2)	5914	444	2,625,929	525,000	787,000	1,312,000
3)	2782	404	1,124,150	225,000	337,000	562,000

The maximum available resource should be compared with the minimum required (see Table 2).

The conclusion one must draw from the tables is that none of the example schools would be capable of building a 1-12 facility given their present debt capacity. Moreover, the poorest district could not build either a 1-6 or 7-12 facility.

All this assumes a debt-free and other capital project-free circumstance! Moreover, the pay-back features of the state school construction fund obligate the district building fund. At the construction fund participation levels shown in the examples the maximum allowed building fund millage would be used for pay-back. (A table illustrating the levy requirements for varying loan levels is included as Table 7.) Additional detail contained in several tables will permit further analyses of this phenomenon. The tables include:

Cost data (Table 4 and Table 5). Regional cost data for school buildings were secured from the authoritative Costs and Trends publication of McGraw Hill. These data revealed that 1976 and 1977 average costs for schools in this region (North Dakota, South Dakota, Minnesota, Iowa, Wisconsin, Michigan, Indiana, and part of Illinois) were approximately $31.51 per square foot for contractors' costs only. Not included in that statistic were site costs, site improvement costs, architects' or engineers' fees, and most furniture and equipment expenses. These additional costs would add 15 to 20 percent to the cited cost statistics.

Debt capacity data (Table 6). The list of schools in the size range studied is included so that other comparisons can be made.

State School Construction Fund Amortization (Table 7). The table reports the effort ratio districts must employ to repay the state school construction fund. Note especially that where the maximum is borrowed from the construction fund, the total building fund levy available by law must be employed to effect amortization.

Valuations over time (Table 8). Included in Table 8 are data prepared by the Department of Public Instruction for the Legislative Research Committee on Education. The inclusion here intends simply to give support to the assertion that debt capacity remains relatively constant (while building costs increase).

TABLE 4

REGIONAL COST OF EDUCATION BUILDINGS, 1976

	Sq. Ft.	Total Cont. Cost	$/Sq. Ft.	Project(s)
Underwood, ND	13,481	375,000	27.85	Elementary School
Wayne Co., MI	44,500	1,385,000	31.13	Three Elementary Schools
Royalton, MN	5,040	180,000	35.81	Elementary School
Rusk Co., WI	39,185	939,000	23.96	Junior High School
Rapid City, SD	263,630	9,587,000	36.36	High School
Agusta, WI	74,080	1,668,000	22.52	Junior/Senior High School
Ft. Wayne, IN	40,800	1,062,000	26.03	Vocational School
Slinger, WI	9,600	180,000	18.78	Industrial Arts Building
Traverse City, MN	29,800	1,293,000	43.38	Classroom Building
Spink Co., SD	27,387	659,000	24.06	Physical Education Building
Davenport, IA	25,090	525,000	20.92	Handicapped Development Center
Sergeant Bluff, IA	79,100	2,263,000	28.61	Elementary and High School
Johnson, IN	13,865	514,000	27.09	Classroom Building
SUBTOTAL (76)	665,558	20,630,000	31.00	

SOURCE: F. W. Dodge Division, McGraw Hill Information Systems Company
Education Buildings, Chapter 3 in Costs and Trends
Region A Edition, Mid-Year 1976, McGraw Hill, 1221 Avenue of the Americas, New York, N.Y. 10020

TABLE 5

REGIONAL COST OF EDUCATION BUILDINGS, 1977

	Sq. Ft.	Total Cont. Cost	$/Sq. Ft.	Project(s)
Monticello, MN	84,299	2,297,000	27.25	Elementary School
Spencer, IA	31,200	899,000	28.81	Elementary School
Detroit Lakes, MN	150,264	5,570,000	37.07	Junior High School
Bowdle, SD	30,700	691,000	22.51	Junior and Senior High School
Beech Grove, IN	11,000	602,000	54.73	High School
Jamestown, ND	46,170	1,321,000	28.61	Vocational School
Davenport, IA	62,100	2,232,000	35.95	School for Multiply Handicapped
Fort Dodge, IA	91,773	2,976,000	32.43	Student Activity Center
Owatonna, MN	21,800	586,000	26.88	Vocational School Addition
Marshalltown, IA	16,030	764,000	47.68	Physical Education Building
Bismarck, ND	56,852	1,790,000	31.48	Vocational Technical School
Minneapolis, MN	70,000	2,978,000	42.54	Classroom and Administration Bldg.
Bridgeman, MN	76,490	2,043,000	26.71	Junior High School
Bolingbrook, IL	83,048	2,316,000	27.89	Junior High School
Bowler, WI	50,879	1,041,000	20.46	High School
Oakland Co., MI	34,554	1,049,000	30.36	Education Building (Health)
Ada, MN	38,600	1,326,000	34.35	Elementary School
West Fargo & Harwood, ND	39,800	1,322,000	33.21	Two Elementary Schools
So. Milwaukee, WI	22,257	603,000	27.08	Elementary School
Subtotal (77)	1,017,816	32,406,000	31.84	
TOTAL (76 + 77)	1,683,374	53,036,000	31.51	

SOURCE: F. W. Dodge Division, McGraw Hill Information Systems Company
Education Buildings, Chapter 2 in Costs and Trends
Region A Edition, Mid Year 1977, McGraw Hill, 1221 Avenue of the Americas, New York, NY 10020

TABLE 6

CAPITAL DEBT CAPACITY FOR SCHOOLS ENROLLING APPROXIMATELY 400 STUDENTS IN 1976-77

School	Enrollment	Tax. Val.	Val./Pupil	Bonds	State School Construction Fund
Drayton	361	5,210,153	14,432	1,042,000	1,000,000
Dakota	357	3,954,971	11,078	791,000	1,000,000
Midway	392	3,998,939	10,301	800,000	1,000,000
Fessenden	372	3,713,108	9,981	742,000	1,000,000
Wyndmere	398	3,696,254	9,287	739,000	1,000,000
Northwood	421	3,700,654	8,790	740,000	1,000,000
Mott	443	3,841,670	8,671	768,000	1,000,000
Central Valley	407	3,217,896	7,906	643,000	965,000
Turtle Lake	381	3,989,965	7,847	598,000	897,000
Lakota	432	3,335,619	7,721	667,000	1,000,000
Cooperstown	383	2,941,019	7,678	588,000	882,000
Edgeley	400	2,917,469	7,293	583,000	875,000
Hebron	359	2,604,013	7,253	521,000	781,000
Killdeer	429	3,030,357	7,063	606,000	909,000
Ashley	383	2,650,919	6,921	530,000	795,000
Hankinson	439	2,843,024	6,476	568,000	853,000
Lidgerwood	441	2,679,002	6,074	536,000	803,000
Glen Ullin	444	2,625,929	5,914	525,000	787,000
Parshall	351	1,990,062	5,669	398,000	597,000
Wishek	445	2,459,345	5,526	492,000	738,000
Center	449	2,416,619	5,382	483,000	725,000
Flasher	365	1,944,151	5,326	389,000	583,000
South Heart	374	1,940,754	5,189	388,000	582,000
Thompson	400	2,042,185	5,105	408,000	612,000
Washburn	448	2,182,343	4,871	436,000	654,000
Towner	447	1,958,826	4,382	391,000	587,000
Surrey	404	1,124,150	2,782	225,000	337,000

SOURCE: Status Sheet(s), North Dakota School District, Department of Public Instruction, Fall 1977.

Sections 15-60-03 and 15-60-04 of the Century Code were amended by the 1977 Legislature. These laws now require that the building fund levy be large enough to repay the loan within twenty years. A minimum of 10 mills is required for any loan and the maximum amount that can be borrowed is 30 percent of the district's taxable valuation with a dollar limit of $1,000,000.00.

The following table shows the minimum building fund levy a district will be required to make to qualify for a loan from the fund. A district may agree to a higher levy if it wishes to repay the loan in a shorter period.

TABLE 7

STATE SCHOOL CONSTRUCTION FUND AMORTIZATION

Amount of loan stated as a percent of the taxable valuation	Minimum mill levy
15.0	10
16.5	11
18.0	12
19.5	13
21.0	14
22.5	15
24.0	16
25.5	17
27.0	18
28.5	19
30.0	20

SOURCE: Department of Public Instruction, Office of the Director of School Construction

TABLE 8

TRENDS IN SCHOOL DISTRICT TAXABLE VALUATION BY COUNTIES

County	1954	1960	1964	1968	1971*	1976	1977
Adams	5,219,199	5,209,264	5,336,323	5,923,906	5,250,684	6,745,806	6,793,322
Barnes	17,977,591	18,513,197	19,021,958	18,489,796	15,924,237	18,407,570	18,652,395
Benson	11,519,241	11,469,790	11,290,420	10,174,031	8,182,266	9,146,423	9,178,120
Billings	2,840,021	2,736,707	2,876,036	2,925,766	2,410,090	2,474,582	2,466,561
Bottineau	14,286,312	14,031,387	13,633,967	13,850,032	11,687,902	12,539,478	12,649,851
Bowman	4,943,725	5,095,938	5,290,278	5,689,035	5,986,334	6,803,752	6,904,607
Burke	7,902,977	8,026,336	8,495,171	7,084,098	5,653,060	6,650,708	6,626,359
Burleigh	23,154,676	27,953,432	32,261,665	36,422,072	33,312,432	43,828,452	47,258,352
Cass	59,149,219	68,193,480	74,115,952	73,670,685	68,552,661	86,423,689	89,689,851
Cavalier	13,846,253	14,134,115	13,931,554	13,014,207	10,680,554	12,481,430	12,594,937
Dickey	11,278,239	11,407,055	11,326,826	10,228,416	7,261,135	9,518,508	9,595,414
Divide	7,077,442	7,197,932	6,822,970	6,691,950	4,523,660	5,829,469	5,878,681
Dunn	7,446,852	7,262,995	7,399,259	7,787,256	5,287,631	5,485,340	5,478,655
Eddy	6,530,347	6,670,146	6,839,464	5,782,864	4,139,079	4,359,445	4,417,521
Emmons	8,956,800	9,798,952	9,288,453	8,850,384	6,839,239	8,597,411	8,601,440
Foster	7,277,963	7,601,550	7,817,452	7,143,347	6,871,191	7,932,874	7,987,653
Golden Valley	4,616,273	4,553,692	4,514,054	4,597,020	4,266,691	4,812,624	4,821,117
Grand Forks	33,437,760	40,641,325	43,783,107	47,138,073	42,103,751	50,876,191	52,734,639
Grant	6,967,916	6,718,630	6,814,334	7,070,207	4,987,801	5,563,543	5,535,244
Griggs	7,619,871	7,579,736	7,678,036	6,709,524	4,727,933	5,148,422	5,166,241
Hettinger	6,612,746	6,670,093	6,773,896	7,811,024	8,253,505	8,765,372	8,750,228
Kidder	7,605,419	7,978,190	8,040,102	7,007,511	4,724,817	6,080,428	6,083,526
LaMoure	11,207,158	11,305,938	11,164,953	9,922,350	9,498,916	12,126,587	12,210,909
Logan	5,909,291	5,974,106	6,071,438	5,982,718	3,900,949	4,806,615	4,820,318
McHenry	13,840,533	13,159,066	13,058,932	12,178,651	10,511,629	11,051,546	11,049,993

TABLE 8--Continued

County	1954	1960	1964	1968	1971*	1976	1977
McIntosh	6,872,791	7,465,037	7,803,263	8,093,125	7,237,021	7,333,906	7,386,109
McKenzie	7,842,185	8,144,813	8,188,313	8,866,159	7,055,178	8,365,281	8,393,370
McLean	12,711,509	11,932,696	12,204,035	12,867,396	11,779,294	13,984,292	14,139,399
Mercer	7,548,873	7,346,648	7,859,174	8,058,149	5,690,982	6,245,298	6,413,225
Morton	17,379,282	20,534,519	23,513,696	23,457,251	22,541,542	24,824,723	25,936,005
Mountrail	9,766,218	10,022,087	10,147,297	9,720,543	8,039,033	8,677,240	8,701,910
Nelson	10,318,708	10,158,844	10,317,860	9,524,339	10,042,336	10,865,276	11,009,317
Oliver	3,830,356	3,632,256	3,473,936	3,391,436	2,271,270	2,570,692	2,581,365
Pembina	14,154,755	14,874,251	14,923,022	18,112,514	17,174,786	19,946,065	20,000,617
Pierce	9,691,303	9,722,918	9,464,713	8,875,234	7,188,069	7,868,145	8,004,672
Ramsey	16,469,015	16,944,143	17,288,758	15,652,544	13,640,414	15,768,948	15,793,186
Ransom	9,161,158	9,105,105	9,234,297	8,620,476	7,269,679	8,376,507	8,444,266
Renville	6,093,063	5,939,256	5,790,924	5,860,315	5,785,303	6,601,297	6,660,508
Richland	20,539,744	20,554.323	20,678,661	21,580,239	19,232,386	21,099,803	21,452,721
Rolette	6,135,550	6,466,632	6,464,389	6,359,539	4,825,221	6,255,056	6,323,931
Sargent	9,023,377	8,956,465	8,889,180	8,272,815	5,630,007	6,883,304	6,907,007
Sheridan	5,382,437	5,330,521	5,336,205	5,172,755	2,699,799	2,981,560	3,003,381
Sioux	2,092,607	2,118,888	2,153,811	2,231,596	2,086,721	2,725,171	2,710,315
Slope	3,017,867	3,048,364	3,113,218	3,718,660	1,601,028	1,722,364	1,706,383
Stark	13,503,837	14,775,952	15,990,336	17,654,601	15,875,446	18,275,855	19,366,358
Steele	7,364,729	7,529,249	7,462,982	7,456,056	5,368,312	5,677,464	5,855,657
Stutsman	23,109,375	26,089,925	26,436,109	25,498,090	22,156,383	26,931,849	27,880,959
Towner	9,249,405	9,062,109	8,936,998	8,501,173	6,031,616	6,344,622	6,385,562
Traill	13,235,735	13,633,740	13,438,510	14,116,109	15,320,943	17,044,893	18,273,046
Walsh	16,853,462	18,137,994	17,671,364	18,677,314	17,423,425	19,085,040	19,227,341
Ward	27,856,585	35,482,887	40,375,026	42,868,213	39,067,408	44,596,592	49,737,954
Wells	12,129,291	12,766,536	12,919,097	12,076,196	10,206,069	10,989,487	11,050,284
Williams	22,574,498	24,353,963	24,845,923	24,520,427	22,983,742	25,728,797	26,382,868
TOTALS	$631,122,539	$674,013,173	$698,567,697	$701,948,200	$611,760,560	$714,225,794	$735,673,642

*(Note: The reduction in valuation discernible between 1968 and 1971 relates to the elimination of the personal property tax.)

SOURCE: Department of Public Instruction
Discussion material prepared for the Committee on Education, January 21, 1977

The general conclusion, of course, is that capacity to make capital improvements and additions is a necessary, if discretionary, power of school districts. That capacity must be assured.

One final point should be made about adequate debt capacity. This problem will affect very few districts at any one point in time (at the present time, for instance, the study group is aware of three districts concerned because they have current needs and insufficient capacity). The problem, by its very nature, will not be general; it will be relatively easy to ignore.

(Note: During the 1979 Legislative Session the borrowing limit for the State School Construction Fund was increased to $2,000,000; this adjustment was regarded by the project staff as helpful but nevertheless an insufficient response to solve the problems here addressed. Another change in law substituted the word "debt" for "bonded debt"; this change clarified the intention of the law when debt capacities were certified by bonding attorneys; however, if there were a real effect, that effect would be to reduce rather than increase the debt capacity of districts.)

SEVERANCE TAXES AND THEIR RELATION TO EDUCATIONAL FINANCE

Certain background data were acquired prior to analyzing the predicted effects of severance activity on educational finance questions.

The information and data contained in this section are illustrative of the more voluminous data secured from other sources and considered by the study group.

In order to comprehend the domain and clarify the issues, information relating to the history, legislation, and projections of population and revenue were studied and documented. Testimony by affected citizens and political leaders was gathered to get a sense of intent and possible conflict in proposed legislation. A search was also made of severance tax legislation in selected states as a basis for possible recommendation to leaders in North Dakota.

Much of the conversation and documented testimony regarding severance taxes seemed to be of a philosophical nature. Philosophies differ in regard to the question of who owns the mineral resources found within the boundaries of our state. Geographical location of the group speaking frequently determines whether its members feel that the severance revenue should be shared equally by the entire state or whether the majority of the revenue should remain in the county or school district where it is generated. An attempt was made to look at all sides of the issue and, from the most accurate data available, identify problems and make recommendations.

Many data were gathered for analysis and discussion by the study group. A summary of representative materials the study group considered is included under the following headings:

1. Summary of legislation from other states (most recent legislation in states close to North Dakota geographically is summarized in greater detail).

2. Explanation of present legislation related to generation and distribution of severance and production taxes.

3. Student and revenue projections 1975-80 (projections by various agencies are shown).

4. Some events in and reasoning with respect to the history of oil and gas and coal legislation.

5. A one-page document entitled, "Proposed Amendment to Impact Bill". (This idea was briefly discussed by some legislators during the 1977 Session. It is included here because it was an idea the study team thought worthy of reintroduction and reconsideration.)

6. "Energy Impact Form" this one-page document is a form employed by the Dickinson Public Schools to assess the "impact" of the energy industries. (The form is accompanied by a three-page memorandum to the Dickinson School Board reporting findings when the form was employed.)

7. "Inventory of Information" (These data were assembled by individuals from Williams County interested in and concerned about taxation legislation relating to the oil and gas industry. The analysis is printed with their permission.)

(These materials are intended to illustrate but not to conclude.) The analysis of the problems and the subsequent conclusions and recommendations are included in "A General Report"--a companion monograph.

In summarizing the findings of the before-mentioned areas, an attempt was made to clarify elements that were common and needed to be considered. Impressions are shared regarding problems and potential inequities.

Looking at legislation from other states, there appears to be some type of tax on mineral severance in most states studied. Those states that have become involved in coal activity most recently tend to require more from mining companies in the form of "paying as they go".

Attitudes regarding severance taxation seem, at least in part, attributable to the history of perceived "bad experiences" that eastern states have had in the past.

Coal, oil, and gas are taxed in a variety of ways and revenue is distributed to a number of different political subdivisions. In the majority of states an attempt is made to subsidize political subdivisions for impact, upheaval, and residual costs following depletion.

The types of taxation found in researching legislation in selected states are listed below:

1. Property tax
2. Licenses, registration fees, and permits
3. Percentage or flat rate severance tax
4. Sales tax
5. Gross proceeds tax
6. Excise tax
7. Income tax

Most states have enacted legislation that provides for combinations of the above.

North Dakota has chosen to tax oil in the form of a gross production tax. The value of oil at the wellhead is taxed at a 5 percent rate and distributed to the state general fund and to counties where oil and gas are extracted. The percent of the tax that goes to the counties is higher initially and becomes less as the dollar volume rises.

In the area of coal severance, two forms of taxation are dictated by the statutes. One is a flat rate severance tax based on tonnage mined--65¢ per ton (as this was written) with an escalator clause built in. The other area of taxation is related to generation of electricity from coal. The 1975 legislative assembly revised considerably the taxation of electric generating plants and other coal conversion facilities without specifically repealing any of the existing laws. All large coal conversion plants, regardless of ownership, are subject to an annual privilege tax. The annual tax is .25 of a mill ($.00025) per kilowatt hour of

electricity produced for sale. The annual tax on a coal gasification plant is either 10 cents per 1,000 cubic feet of gas produced for sale or 2-1/2 percent of annual gross receipts, whichever is greater.

In compiling student projections for the next five years it was found that there were some discrepancies in the projections that various agencies made.

The Regional Environmental Assessment Program (REAP) was established by the legislature and was directed to develop an economic-demographic model from which state decision-makers could request comprehensive data relating to the economic and demographic effects of various developments in North Dakota.

Projections made by REAP relative to the base year of 1975 and continuing to 1999 are sometimes inaccurate at this point due to a lag in certain activities that were planned at the time of the projections. These projections tend to state levels of impact which will likely be achieved but at a date later than projected. Student projections made by REAP for the next five years, for instance, call for Beulah to increase in student population from 457 students to 1,327 students by 1980; Hazen from 443 to 912 by 1980; Washburn from 274 to 444. (One needs to keep in mind that the percent of coal related impact may be greater than appears in that without the impact the base year population would be decreasing.) The data here discussed are based on one scenario--a possible set of occurrences--which was analyzed.

A study done by a group from North Dakota State University was released June 16, 1975. They projected that by the year 2000 the City of Beulah and Hazen, which are located in Mercer County, would have a population of 8,200 persons. They also projected that by the year 2000 there would be a population influx of 86,000 persons in Dunn, Mercer, Oliver, and McLean counties.

In summary of this study, Larry Leistrilz, an agricultural economist made the following statement, "The net fiscal impact of a coal gasification plant in western North Dakota would be positive for both state and local governments over the thirty year life of plant." He cautioned, however, "Local governments would face

negative financial impacts during the construction phase." During the period of plant construction, local tax revenues were estimated to be much less than actual costs. Local tax revenues would increase from new residence and business structures and from property taxes on some facilities, but revenues would fall short of added costs. Additional costs for schools, fire and police protection, social services, streets, and general governmental functions would exceed the added revenue. On the other hand, state revenues were estimated to exceed state costs by more than $12 million during the construction period of one plant.

A later study conducted by the Inter-Industry Technical Assistance Team, represented by Basin Electric Power Cooperative, American Natural Gas Coal Gasification Company, People's Gas Company Coal Gasification, Otter Tail Power Company, and Montana Dakota Utilities Company was released in January, 1978. This study entitled "Mercer County Socio-Economic Impact Mitigation Assessment Volume II" is considered by many to be "industry's projections". As we look at these projections we can compare them to those made by REAP and notice the commonalities and disparities.

This second group has revised its 1976 projections in response to revised project schedules. Since the June, 1977 assessment the "most probable" range of population growth for Mercer County has been revised downward by approximately 1,000. The downward trend was due in part to the scheduled start of construction dates for both the Antelope Valley Station and American Natural Gas projects being delayed.

The year in which growth is expected to "peak", that is, the year when the largest number of temporary workers will be on projects and living in Mercer County has been shifted forward to 1981. This is significant because planning and community preparation has been undertaken on the basis of the peak influx occurring in 1980.

The projections made by this team are in some cases more conservative than any previous projections. For instance, REAP projects Beulah to have a population

of 1,327 students by 1980, and the Inter-Industry Team projects Beulah to have only 1,056 students by that time. The projections for Hazen are quite similar in both studies with REAP setting 1980 projections at 912 students and the Inter-Industry Team projecting 907 students by the same time.

The foregoing should indicate the significant complexity encountered in dealing with issues surrounding severance. That complexity includes, at least, different data projections, different approaches in different states regarding taxation --methods and levels--different attitudes about "ownership", concern about perceived exploitative practice in other states at other times, concerns about effects of rapid development, and proper distribution of costs to address those effects. The study team tried to address the educational finance issues related to this complexity.

Results of analysis and recommendations growing out of that analysis are contained in the "General Report" from the study group.

Explanation of Present Legislation Related to Generation and Distribution of Severance and Production Taxes

There are three mechanisms for generating severance revenue. They are (1) oil and gas production tax; (2) severance tax on coal, and (3) coal conversion facilities tax.

The following are selected notations and/or quotations that summarize coal, oil, and gas tax laws. These laws have been passed by the North Dakota State Legislature relative to the three mechanisms of generation of tax revenue. A description of the formula used for distribution of revenue to school districts is also outlined relative to the three mechanisms.

Oil and Gas Gross Production Tax (57-51-02)

This law calls for a tax of five percentum of the gross value at the well.

Section 57-51-03 of the NDCC states that the gross production tax is to be in lieu of other taxes. Excerpts from this statute read as follows:

> "The payment of taxes herein imposed shall be in full, and in lieu of all ad valorem (at value) taxes by the state, counties, cities, towns, townships, school districts, and other municipalities, upon any property rights attached to or inherent in the right to producing oil or gas."

Section 57-51-15 of the NDCC apportionment and use of proceeds tax states:

> "1. First an amount equal to one percent of the gross value at the well of the oil and gas upon which a tax is collected under this chapter shall be deposited with the state treasurer, who shall credit it to the general fund. (Payment for administrative costs.) Of the remaining 4% - and calculated accumulatively on a 12-month fiscal year basis.
>
> 2. First $200,000 75% county - 25% state general fund
> Second $200,000 50% county - 50% state general fund
> Above $400,000 25% county - 75% state general fund
>
> 3. A. Forty percent of all revenues allocated to any county shall be credited by the county treasurer to the county road and bridge fund which may also be used for development of water resources.
> B. Forty-five percent of all revenues shall be apportioned by the county treasurer quarterly to school districts in the county on the basis of average daily attendance."

Oil and gas production (1975-77) State general fund - $11,250,757.31
County's share - $6,192,062.35

Coal Severance Tax (57-61-01)

This law calls for an imposition of a severance tax on coal severed for sale or industrial purposes by coal mines within the state. This tax is computed in the following manner:

1. Sixty-five cents tax on each ton of coal severed (at this date of writing).

2. For every one point increase in the index of wholesale prices for all commodities prepared by the United States Department of Labor, Bureau of Labor statistics, the amount of severance tax shall be increased by one cent per ton.

Severance tax is distributed according to a formula outlined in NDCC which calls for the following:

1. Thirty-five percent shall be credited to a special fund to be distributed through grants by the coal development impact office to impacted cities, counties,

school districts, and other taxing districts.

2. Fifteen percent shall be credited to a special fund in the state treasury to be held in trust to be administered by the Board of University and School Lands for loans to impacted counties, cities, and school districts.

3. Twenty percent shall be allocated to coal-producing counties and shall be distributed among such counties in such proportion as the number of tons of coal severed in each county bears to the total number of tons of coal severed in the state during such quarterly period and allocated as follows:

A. Thirty percent shall be paid to the incorporated cities based on population.

B. Forty percent shall be deposited in the county general fund.

C. Thirty percent shall be apportioned to school districts on the basis of average daily membership.

Coal Conversion Facilities Tax

This tax was legislated during the 1975 legislative session. Section 57-60-14 calls for a rate of 0.25 mill per kilowatt hour of electricity produced for sale. This is in lieu of all ad valorem tax except on the land. Coal gasification plants and coal liquification plants which use over 500,000 tons of coal per year are also required to pay coal conversion facilities tax. This rate is 2-1/5 percant of the annual gross receipts, or, in the case of coal gasification plants, 10¢ per 1,000 cubic feet of gas produced for sale.

The tax revenue is distributed using the following formula:

65% to State General Fund

35% to Counties

30% to Incorporated Cities
30% to School Districts
40% to County General Fund

Coal Development Impact Office (57-62-04)

The coal development impact office shall develop a plan for the assistance, through financial grants for services and facilities, of counties, cities, school districts, and other political subdivisions in a coal development impact area.

Provisions of Act Temporary (57-62-01)

The provisions of this Act shall be effective for the period beginning July 1, 1977, and ending June 30, 1979, and thereafter shall be of no force and effect unless re-enacted by the legislative assembly.

During the 1975-77 biennium the North Dakota state and county general fund received revenue as a result of coal activity in North Dakota. The following is a summary of that revenue.

Coal Severance Tax (1975-77). 5% Counties - $522,019.41
35% Coal Impact Office - $3,654,135.91
30% Land Board - $3,132,116.48
30% State General Fund - $3,132,116.48

The above figures reflect the 1975 law which called for a flat rate of 50¢ tax per ton, with an escalator clause.

The 1977 law changed the tax to 65¢ per ton and also changed the distribution formula to the following:

1. 35% is allocated to a special fund to be granted by the Impact Office to impacted political subdivisions.
2. 15% is allocated to a special trust fund to be administered by the State Land Board.
3. 20% is allocated to coal-producing counties.
4. 30% is allocated to the state general fund.

Other. There are additional indirect and sometimes general tax distributions relating to coal, oil, and gas activity.

According to Article Twelve, Section 179 of the North Dakota Constitution, property, including franchises of railroads, express companies, telephone and telegraph companies, electric light, heat, or power or any other carrying of property for public use (oil and gas lines) shall be assessed by the State Board of Equalization. This assessed valuation is taxed locally according to the proportion residing in each school district.

Also, the revenue generated from the sale or lease of school lands is paid out to public school districts in the form of "Apportionment Payment" as determined by school age census. During the 1976-77 school year the "Apportionment Payment" amounted to about $47.00 per student across the state.

Revenue Received by Schools as a Result of Recent Coal Legislation

As a result of legislation passed in 1975 and 1977 legislatures, school districts in counties of coal severing have received revenue from severance tax, privilege tax, and direct grants from the Coal Impact Office then directed by Ralph Dewing.

In a report by the Associated Press, September 23, 1977, Mr. Dewing stated that at that time impact funds had been earmarked for school construction and water and sewer projects. He reported that about $4.77 million had been pledged to the following: $2.17 million for school construction; $1.35 million for water and sewerage; $260,000 for road equipment and repair; $238,000 for law enforcement; $224,000 for local impact coordination and planning. McLean County had received the largest amount at $2.2 million; Mercer County was second with $2 million and Oliver County had received $550,000.00.

The school districts that have received grants as of July of 1977 are:

Washburn	$485,000.00	Equipment and construction
Wilton	$190,000.00	New construction
Underwood	$170,580.00	New construction and remodeling

Beulah	$335,000.00	New construction and equipment
Hazen	$456,000.00	New construction
Stanton	$281,000.00	New construction and equipment
Center	$275,000.00	New construction

(Source: Letter from Ralph Dewing, Coal Development Impact Office, July 22, 1977.)

Operating expenses for schools were designed to be covered by the thirty-five percent of the revenue generated by a coal conversion facility going to the county where the plant is located. Of this amount, 30 percent is apportioned to school districts on an average daily membership basis.

School districts receiving money from taxes on generating plants (coal conversion taxes) within the dates indicated include:

School District	July 1, 1975 to June 30, 1976	July 1, 1976 to June 30, 1977	July 1, 1977 to Dec. 31,1977
Hazen	$ 84,212.72	$ 86,058.81	$ 19,227.15
Dodge	318.37	2,721.18	435.05
Hebron	1,091.94	9,346,76	1,495.62
Zap	16,568.40	14,352.56	3,068.54
Halliday	76.30	525.78	71.93
Golden Valley	19,911.14	18,516.16	4,377.92
Stanton	38,960.60	37,500.64	7,880.21
Beulah	89,314.61	89,107.55	16,372.62
Twin Buttes	157.87	1,770.76	323.60
Glen Ullin	2,897.15	4,265.57	1,087.85
Riverdale	1,799.46	10,867.01	2,516.69
New Salem	7,243.24	9,035.71	2,702.66
Bismarck	1,850.76	2,105.44	411.96
Springbrook	1,245.03	1,754.53	493.50
Center	100,886.15	100,161.96	29,167.00
Washburn	None	887.75	768.17

(Source: North Dakota State Tax Department)

School receipts from coal severance taxes in the new formula included:

School District	July 1, 1977 to Dec. 31, 1977
Bowman	$ 24,453.31
Rhame	4,736.55
Eden	400.69
Nebo	182.14
Mud Butte	387.58
Scranton	9,297.51
Hazen	33,623.15
Dodge	772.92
Hebron	2,657.30
Zap	5,451.89
Halliday	127.77
Golden Valley	7,778.29
Stanton	13,972.79
Beulah	33,245.30
Twin Buttes	574.90
Glen Ullin	1,754.73
Riverdale	4,471.40
New Salem	4,176.06
Bismarck	636.56
Springbrook	762.65
Center	45,076.38
Washburn	1,186.94

(Source: Booklet from State Tax Department, Byron Dorgan, Tax Commissioner 1978)

Summary of Legislation from Other States

The distribution of revenue has some similarities from state to state. Most states have enacted legislation which provides for a percent of the revenue to go to the state general fund and/or to specific state funds for areas of impact or for assistance after depletion. Also, counties and local subdivisions such as cities and school districts will share in the tax wealth generated by the taxation of resources.

The generation and distribution of revenue varies from state to state depending on legislative philosophy and intent. The following two pages summarize practices in other states.

State	Type of Tax	Percentage	Distribution	Special Fees
Maryland	Local option severance	Up to 1% of gross receipts		Registration
	State income tax	7% of net earnings		
	Local property tax			
Tennessee	Local option severance	Up to 1% of gross receipts		Report
	Income tax (state)	6% of net earnings		
	Severance	$.20 per ton of coal severed		
Utah	Property	Value based on income from property		
Iowa	Property	Minerals are assessed separately from other property		License fees
	Franchise tax			
Michigan	Sales tax	4%	60% to schools	
Montana	Severance	30% of value	10% for schools	$.05 per ton mining fee
Wyoming	Ad valorem on value of gross production	Locally assessed and current mill levy applied	According to mill levy	
	Severance	9.7% of gross value mined		
Illinois	Retailers occupation tax	5% of selling price		
Colorado	Gross income on metals	2.25%		
	Gross income on oil and gas	Sliding scale of 2% to 5%	100% to State General Fund	
	Severance on oil shale	4% tax on gross proceeds	40% State General Fund 40% State Severance Tax Trust Fund 20% to local government severance tax fund	
	Coal gross production	$3.85 per $100.00 gross value production	75% counties 25% state	

State	Type of Tax	Percentage	Distribution	Special Fees
West Virginia	Local option severance tax	1% of gross receipts		Registration
	Income tax (state)	6% on income of producers		
	Local property tax			
	State severance tax	3.85% of gross proceeds		
Virginia	Local option severance	1% of gross receipts		Report fees
	Income tax (state)	6% of net earnings		Local severance
	Intangible tax	$.30 per $100.00 of capital value		License
Kentucky	Local option severance	1% of gross receipts		Registration fees
	Severance	4% of gross value		
	Income tax (state)	4-5/8% of net earnings		
	General state property tax			
	Local property tax			

Student and Revenue Projections 1975-80

Various projections for enrollments and costs were analyzed. In the next several pages certain of these projections are reported. The first projections were made by REAP based on the scenario--assumptions about project activity--specified below.

Scenario Base for REAP Study

1975 Baseline data

1975 440 megawatt addition to Basin #11 at Stanton - mine expansion to 3.8 million tons per year (Mercer and Oliver)

1975 440 megawatt addition to Minnkota Plant; Square Butte at Center - mine expansion (Mercer County)

1975 Coal Creek Electrical Generating Plant and Associated Mine - United Power Association and Consolidated Power Association at Falkirk near Washburn (McLean)

1977 Coyote #1 at Beulah
440 megawatt electrical generating plant and
2.3 million ton per year mine (Mercer)

1978 American Natural Gas-Basin Antelope Valley Station at Beulah -
125 million mega cubic feet gasification plant,
440 megawatt electrical generating,
7.3 million ton per year mine (Mercer)

1980 Natural Gas Plant at Dunn Center; 250 mega cubit feet Natural Gas Plant and 14 million ton per year mine (Dunn)

Following are projections made by REAP relative to potential student impact in the affected school districts during the next five-year period.

TABLE 1

REAP ENROLLMENT PROJECTIONS IN SELECTED SCHOOL DISTRICTS 1975-80*

District	1975	1976	1977	1978	1979	1980
Beulah	457	515	571	784	1,130	1,327
Bismarck	8,561	8,750	8,705	8,733	8,780	8,826
Bowman	547	671	660	660	660	662
Butte	110	109	108	107	106	105
Center	352	451	407	400	400	403
Dickinson	2,487	2,511	2,509	2,519	2,536	2,635
Garrison	578	591	582	585	588	586
Golden Valley	214	218	224	228	239	244
Hazen	443	536	535	647	820	912
Hettinger	587	601	595	595	595	597
Killdeer	437	441	439	441	442	540
Mandan	2,994	3,088	3,043	3,057	3,078	3,094
Scranton	210	262	237	237	237	239
Stanton	175	253	216	235	258	275
Turtle Lake	291	397	293	295	297	296
Underwood	216	280	290	223	327	318
Washburn	274	383	210	460	470	444

*Each year depicts projected ADM for that year.

TABLE 2

REAP PROJECTIONS ON NET FISCAL IMPACT ON SELECTED SCHOOL DISTRICTS IN THE NEXT FIVE YEARS (THOUSANDS)*

District	1975	1976	1977	1978	1979	1980
Beulah	- 93	-118	-436	-1,336	-2,666	-2,664
Bismarck	-229	-536	-313	- 437	- 625	- 765
Bowman	- 49	- 30	- 25	+ 89	+ 122	+ 129
Butte	- 2	0	0	0	- 2	+ 30
Center	-256	-168	- 80	- 75	+ 321	+ 367
Dickinson	- 14	- 99	- 52	- 99	- 148	- 724
Garrison	- 44	- 4	- 21	- 37	- 44	+ 205
Golden Valley	- 7	- 7	+ 13	- 25	- 67	- 51
Hazen	-192	- 94	-242	- 638	-1,295	-1,250
Hettinger	- 32	- 15	- 20	- 17	- 23	- 38
Killdeer	- 6	- 3	- 4	- 7	+ 3	- 634
Mandan	-211	-104	-101	- 99	- 99	- 98
Scranton	- 7	- 7	+ 13	- 25	- 67	- 51
Stanton	-168	- 58	- 54	- 43	- 87	- 83
Turtle Lake	- 28	- 2	- 11	- 22	- 24	+ 89
Underwood	-117	- 79	-251	- 258	- 185	+ 54
Washburn	-180	-172	-357	- 403	- 293	+ 16

*These figures are non-accumulative.

TABLE 3

REAP PROJECTIONS ON ADDITIONAL COSTS FOR EDUCATING IMPACT STUDENTS DURING THE NEXT FIVE YEARS*

District	1976	1977	1978	1979	1980
Beulah	37,000	138,000	423,000	933,000	1,290,000
Bismarck	158,000	174,000	223,000	303,000	393,000
Bowman	15,000	16,000	17,000	18,000	22,000
Butte	- 1,000	- 1,000	- 1,000	- 1,000	- 1,000
Center	87,000	67,000	62,000	67,000	76,000
Dickinson	24,000	27,000	41,000	68,000	219,000
Garrison	5,000	5,000	9,000	14,000	12,000
Golden Valley	1,000	- 4,000	8,000	31,000	33,000
Hazen	54,000	111,000	264,000	522,000	695,000
Hettinger	8,000	10,000	10,000	11,000	15,000
Killdeer	2,000	2,000	5,000	7,000	153,000
Mandan	54,000	56,000	60,000	64,000	65,000
Scranton	31,000	33,000	35,000	37,000	43,000
Stanton	41,000	50,000	78,000	115,000	148,000
Turtle Lake	1,000	2,000	5,000	8,000	7,000
Underwood	43,000	90,000	133,000	147,000	128,000
Washburn	77,000	150,000	215,000	233,000	199,000

*These figures are non-accumulative.

TABLE 4

ELEMENTARY AND SECONDARY SCHOOL ENROLLMENT INCREASES OVER 1977 IN BEULAH, HAZEN, ZAP, GOLDEN VALLEY, STANTON SCHOOL DISTRICTS, 1978-1990*

YEAR	DISTRICT	1977 FALL ENROLLMENT[1]		ADDITIONAL		TOTAL	DISTRICT	YEAR
		ELEMENTARY	SECONDARY	ELEMENTARY[2]	SECONDARY[3]			
1978	Beulah	249	297	79	63	688	Beulah	1978
	Hazen	256	290	51	41	638	Hazen	
	Zap	43	47	9	8	107	Zap	
	Golden Valley	46	71	4	4	125	Golden Valley	
	Stanton	101	142	4	3	232	Stanton	
1979	Beulah	249	297	134	106	786	Beulah	1979
	Hazen	256	290	89	71	706	Hazen	
	Zap	43	47	15	13	118	Zap	
	Golden Valley	46	71	8	7	132	Golden Valley	
	Stanton	101	142	6	5	236	Stanton	
1980	Beulah	249	297	285	225	1,056	Beulah	1980
	Hazen	256	290	201	160	907	Hazen	
	Zap	43	47	40	32	162	Zap	
	Golden Valley	46	71	22	19	158	Golden Valley	
	Stanton	101	142	13	11	249	Stanton	
1981	Beulah	249	297	307	245	1,098	Beulah	1981
	Hazen	256	290	248	197	991	Hazen	
	Zap	43	47	46	38	174	Zap	
	Golden Valley	46	71	23	20	160	Golden Valley	
	Stanton	101	142	17	14	256	Stanton	

*These projections were copied with permission of the Special Studies Coordinator for Basin Electric Power Cooperative.

Table 4--Continued

ELEMENTARY AND SECONDARY SCHOOL ENROLLMENT INCREASES OVER 1977 IN BEULAH, HAZEN, ZAP, GOLDEN VALLEY SCHOOL DISTRICTS, 1978-1990

YEAR	DISTRICT	1977 FALL ENROLLMENT[1]		ADDITIONAL		TOTAL	DISTRICT	YEAR
		ELEMENTARY	SECONDARY	ELEMENTARY[2]	SECONDARY[3]			
1982	Beulah	249	297	298	239	1,083	Beulah	1982
	Hazen	256	290	247	197	990	Hazen	
	Zap	43	47	52	42	184	Zap	
	Golden Valley	46	71	27	24	168	Golden Valley	
	Stanton	101	142	13	11	249	Stanton	
1983	Beulah	249	297	181	148	875	Beulah	1983
	Hazen	256	290	143	116	805	Hazen	
	Zap	43	47	30	26	146	Zap	
	Golden Valley	46	71	13	12	142	Golden Valley	
	Stanton	101	142	6	6	237	Stanton	
1984	Beulah	249	297	188	154	888	Beulah	1984
	Hazen	256	290	148	119	813	Hazen	
	Zap	43	47	32	27	149	Zap	
	Golden Valley	46	71	14	12	143	Golden Valley	
	Stanton	101	142	7	7	239	Stanton	
1985	Beulah	249	297	202	165	913	Beulah	1985
	Hazen	256	290	163	131	840	Hazen	
	Zap	43	47	35	29	154	Zap	
	Golden Valley	46	71	15	13	145	Golden Valley	
	Stanton	101	142	7	7	239	Stanton	

Table 4 --Continued

ELEMENTARY AND SECONDARY SCHOOL ENROLLMENT INCREASES OVER 1977 IN BEULAH, HAZEN, ZAP, GOLDEN VALLEY, STANTON SCHOOL DISTRICTS, 1978-1990

YEAR	DISTRICT	1977 FALL ENROLLMENT[1]		ADDITIONAL		TOTAL	DISTRICT	YEAR
		ELEMENTARY	SECONDARY	ELEMENTARY[2]	SECONDARY[3]			
1986	Beulah	249	297	245	201	992	Beulah	1986
	Hazen	256	290	206	166	918	Hazen	
	Zap	43	47	43	35	168	Zap	
	Golden Valley	46	71	18	16	151	Golden Valley	
	Stanton	101	142	7	8	240	Stanton	
1987	Beulah	249	297	250	205	1,001	Beulah	1987
	Hazen	256	290	211	170	927	Hazen	
	Zap	43	47	43	36	169	Zap	
	Golden Valley	46	71	19	17	153	Golden Valley	
	Stanton	101	142	7	8	240	Stanton	
1988	Beulah	249	297	242	198	986	Beulah	1988
	Hazen	256	290	189	153	888	Hazen	
	Zap	43	47	43	35	168	Zap	
	Golden Valley	46	71	18	16	151	Golden Valley	
	Stanton	101	142	11	11	247	Stanton	
1989	Beulah	249	297	211	172	929	Beulah	1989
	Hazen	256	290	156	127	829	Hazen	
	Zap	43	47	41	34	165	Zap	
	Golden Valley	46	71	14	13	144	Golden Valley	
	Stanton	101	142	18	18	261	Stanton	

Table 4--Continued

ELEMENTARY AND SECONDARY SCHOOL ENROLLMENT INCREASES OVER 1977 IN BEULAH, HAZEN, ZAP, GOLDEN VALLEY, STANTON SCHOOL DISTRICTS, 1978-1990

YEAR	DISTRICT	1977 FALL ENROLLMENT[1]		ADDITIONAL		TOTAL	DISTRICT	YEAR
		ELEMENTARY	SECONDARY	ELEMENTARY[2]	SECONDARY[3]			
1990	Beulah	249	297	211	172	929	Beulah	1990
	Hazen	256	290	156	127	829	Hazen	
	Zap	43	47	41	34	165	Zap	
	Golden Valley	46	71	14	13	144	Golden Valley	
	Stanton	101	142	18	18	261	Stanton	

[1] Department of Public Instruction.

[2] Includes Grades 1-6.

[3] Includes Grades 7-12.

Some Events and Reasoning in the History of Oil and Gas and Coal Legislation

Oil and Gas

On April 4, 1951, Amerada Petroleum Company struck oil at Clarence Iverson's farm near Tioga to become North Dakota's first successful oil well. Before that time there had been gas found and some meager oil supplies. For example, as early as 1907 gas was discovered nine miles south of Westhope.

Money from leases of state-owned land quickly became the major source of income for the State Apportionment Fund which is distributed to state schools on a per pupil basis in a type of flat grant.

By 1952 Standard Oil of Indiana had made plans to build a refinery at Mandan. The refinery was assessed as real property and taxed accordingly.

On October 10, 1952, the Legislative Research Committee met in the hearing room of the State Capitol to conduct a hearing upon oil and gas regulatory laws.

Senator Duffy outlined the items that were under consideration by this sub-committee. The item having most application to this study was the method and amount of oil and gas taxation and the allocation of those revenues. On November 20, 1952, LRC had a hearing on oil and gas taxation. Mr. Bill Pearce, Secretary of the North Dakota Oil and Gas Association, recommended that our tax structure be such that the local political subdivisions from whence the oil was produced share in whatever tax is placed upon oil and gas, so that they might be compensated for the additional expenses that fall upon them through its exploration and development.

Mr. Haines of the Ohio Oil Company recommended that North Dakota consider adopting an ad valorem tax similar to that used in the State of Nebraska. Mr. W. B. Suckworth, Gulf Oil Corporation recommended that the state adopt a gross production tax, in lieu of ad valorem tax, similar to that used in Oklahoma, and suggested 2.3

percent of value per barrel of oil produced.

In 1953, LRC recommended a tax of 4 percent upon the value of the oil at the wellhead plus 1/4 of 1 percent to cover the cost of regulation. The 1/4 of 1 percent that was imposed for administration was raised to 1 percent in 1957, with the 4 percent remaining the same. Distribution of this production tax was not free from difficulty.

In discussion at Legislative Research Council hearings it was clearly stated that part of the revenue should go to the State of North Dakota, because one of the natural resources of the state was being depleted. Some should go to counties, because of impact caused by production. Impact on county includes wear and tear on the highways because of the hauling of heavy drilling equipment. The impact upon the local subdivisions is not limited to the particular township where the oil well is located, but rather affects the cities and villages in the area.

There is no exact measure or standard upon which to base the distribution of this revenue. Manifestly, the local subdivisions feel the impact most severely during the early stages of development. Ultimately the increase will lag several years behind the demand for public services. Hence, a greater share of the tax should go to the local subdivisions during the early years of production. Impact was felt in additional population in areas where oil activity took place.

The population of Williston increased by 32 percent between 1950 and 1954; the Ray, North Dakota, population increased by 100 percent during this period of time; Tioga's population increased most of any of the cities in the Williston Basin, a 450 percent increase, while Stanley, at the periphery of the activity, grew by 11 percent.

Tax money was being generated from oil production, but there were also costs. For example, in 1952, Williston constructed a $480,000 water and sewer facility, a three million dollar water reservoir, and a $113,000 street lighting project. In addition to these utility needs, during the five year period between

1951-56, Williston constructed $740,000 worth of school facilities.

Oil legislation played a significant part in the development of the oil industry. North Dakota had some oil laws when discovery of oil occurred in 1951. The most important of these laws were part of the Interstate Oil Company Commission (made up of governors and other officials from oil-producing states who met once a year to share ideas). The resulting "Model Act" of 1940 was adopted by the state legislature of 1941. The "Model Act" of 1941 was brief--only twelve pages. It laid down the basic restriction of waste.

In 1953 the legislature adopted the 1940 "Model Act" of the Interstate Company Commission, substituting it for the earlier one.

After 1953, the legislature left the mineral ownership untaxed. This has been one of the longest running battles in North Dakota politics. Legislation to tax mineral ownership has been introduced at almost every session since oil was discovered in the state 27 years ago.

Coal

Commercial coal mining began around 1880. The state mine inspector reported 65 operating mines in 1908. The number grew rapidly--by 1909 there were 103 coal mines with production at 372,570 tons per year.

In 1922 coal production reached the $1,000,000 tax mark. It has not fallen below that level since. Coal in 1910 sold at $1.35 per ton. Despite steady growth of the stripping industry, coal production from strip mines didn't pass total production of underground mines until 1955, a year after the state's last major underground mine was closed.

The passing of deep mines also brought a concentration of ownership in the state's coal industry. In 1935 there were 357 mine owners; in 1974, by contrast, four large companies, only one of them a North Dakota based independent, produced more than 99 percent of the lignite mined in North Dakota.

More than 80 percent of coal mined in North Dakota is burned to produce electricity.

In 1975 more than a dozen severance tax schemes were introduced. The bills took three different approaches to severance taxation. (1) The Legislative Research Council suggested a severance tax of 25 cents per ton or 10 percent of the value of coal, whichever is greater; (2) Governor Link proposed a graduated severance tax beginning at 25 cents per ton or 10 percent of value and escalating through 50 cents per ton or 20 percent of value, to 75 cents or 30 percent of value in 1979. (3) The North Dakota Farmers Union, the Twelve-County Survival Group, and the United Plainsman Association--a landowner and environmentalist group--proposed levying a tax of 33-1/3 percent of the coal's value. Bill #2031 finally passed. This bill called for a flat tax of 50 cents per ton. Coal owners will be taxed when their property is removed from the ground. This was to become the first severance tax imposed on North Dakota lignite.

In 1977, legislation was again passed that related to coal revenue and distribution. House Bill 1262 calls for 65 cents per ton with a clause for raising the tax 1 cent for every 1-point increase in the index of wholesale prices.

(For complete documentation and for fuller discussion of the data, issues and problems considered in this paper, consult the dissertation, Analyzing the Relative Equity of School Aid Distribution Relating to Oil and Gas Tax, Employing Impact Aid, Property Tax and Severance Tax Systems. The dissertation was completed in May 1979 by Harry Lee Weisenberger, at the University of North Dakota.)

FORMULA FOR SCHOOLS).

1. In determining the impact payments for operating expenses of school districts, the following formula shall be used:

   a. Impact payments shall be allowed only for pupils whose parent or parents are employed by a coal qasification plant or electrical generating plant which is subject to a special privilege tax in lieu of ad valorem taxes on personal property.

   b. The amount of such impact payment shall equal the statewide average educational cost per pupil exclusive of payments from county equalization funds, and the state payment for impact for operating expenditures shall be the product of that amount times the number of eligible pupils in each school district making application for funds pursuant to the provisions of this Act.

2. In determining the impact payment for school construction costs the following formula shall be used:

   a. Each year the department of public instruction shall establish the cost per pupil to construct new facilities based on the average cost per pupil for the previous school year in those districts which completed construction of new facilities during such year.

   b. The payment to each district constructing facilities shall be determined by multiplying the amount calculated in subdivision a of this subsection by the number of eligible pupils in each school district making application for funds pursuant to the provisions of this Act.

ENERGY IMPACT FORM

Dickinson Public School District No. 1
Dickinson, ND 58601

This form is designed to assist the Dickinson School District in providing statistical data essential to apply for coal impact or other special funds that may be available due to school enrollment growth based upon energy exploration and development.

The information is purely voluntary on the part of parents and the school stresses this point. It is appreciated as a help to us and will be used only for documentation of statistical information; the end result would provide better educational services. It will not be used in any way to solicit parents personally or to pass privileged information to others for personal or business gain. Only one form need be completed for all children in the family, at any building of the parent's choice when registering children.

Gordon L. Paulsen
Assistant Superintendent

****

DATE _____

NAME OF PARENT (S) _____

CURRENT ADDRESS _____ PHONE NO. _____

LENGTH OF TIME AS DICKINSON SCHOOL DIST. RESIDENT _____

LAST RESIDENCE PREVIOUS TO DICKINSON _____

CHILDREN: Name Age School Enrolled Grade

_____

_____

_____

_____

_____

_____

_____

_____

ANTICIPATED LENGTH OF STAY IN DICKINSON (if known) _____

MAJOR EMPLOYMENT OF PARENT (S) - Check one:

_____ COAL INDUSTRY EMPLOYMENT - Example: miner; heavy equipment operator; managers; office personnel, etc.

Job Title _____
Company _____

_____ OIL AND GAS INDUSTRY EMPLOYMENT - Example: driller; exploration and survey crewman; oil and gas lease/minerals purchase representatives, etc.

Job Title _____
Company _____

_____ OTHER ENERGY INDUSTRIES EMPLOYMENT - Example: Uranium; Solar; Federal Employment - directly related to planning, environment, leasing; Other.

Job Title _____
Company _____

COMMENTS: _____

_____

_____ _____

Parent Signature (optional) Building Principal (completed by)

DPS No. 196

DICKINSON PUBLIC SCHOOLS
INSTRUCTIONAL MEDIA CENTER
A DICKINSON PUBLIC SCHOOL DISTRICT SERVICE
444 West 4th Street, P.O. Box 1057, Dickinson, North Dakota 58601

Donovan B. Benzie, Superintendent
Gordon L. Paulsen, Assistant Superintendent
Jerry Schneider, Media Specialist
Telephone (701) 225-5131

November 10, 1978

MEMO TO: Dickinson School Board -- Clarence Storseth, President; Superintendent Benzie; All Principals and Directors; Mr. Dockter; Mr. Knoll; Mrs. Oxton; Mr. Peters

FROM: Gordon L. Paulsen

TOPIC: Energy Impact - 1978-79

During the last school year we initiated an energy impact study of our enrollment. The form devised was reviewed and approved by the State Impact Office and has been used again this year so that the information presented would be comparable. A copy of the survey instrument is printed on the reverse of this memo.

The energy impact summary is also attached, which is quite self-explanatory. In general, the number of companies and diversity of jobs appear greater this year. A listing of enrollment percentages follows:

	1977-78 Enroll.	Impact Enroll.	Impact %	1978-79 Enroll.	Impact Enroll.	Impact %
DHS	*995	91	9.1%	*1047	118	11.3%
Hagen	427	10	2.3%	437	30	6.9%
Berg	370	30	8.1%	395	30	7.6%
Jefferson	226	13	5.8%	221	17	7.7%
Roosevelt	128	9	7.0%	145	23	15.9%
Gladstone	81	2	2.5%	79	4	5.1%
Lincoln	282	8	2.8%	309	12	3.9%
TOTAL	2509	164	Av.-6.5%	2633	234	Av.-8.9%

* Shared-time students from Trinity and area schools not included.

ENERGY IMPACT SUMMARY - 11-6-78

SCHOOL	COAL	OIL & GAS	OTHER	
Dickinson High	12 - 9th	20 - 9th	3 - 9th	
	8 - 10th	22 - 10th	4 - 10th	
	10 - 11th	15 - 11th	6 - 11th	
	6 - 12th	9 - 12th	3 - 12th	
	36 - TOTAL	66 - TOTAL	16 - TOTAL	
			DHS TOTAL ----------	118
Hagen	14 - 7th & 8th	16 - 7th & 8th	0 - 7th & 8th	
			HAGEN TOTAL ---------	30
Berg	1 - 1st	3 - 1st	0	
	0	3 - 2nd	0	
	0	5 - 3rd	0	
	0	7 - 4th	0	
	0	6 - 5th	0	
	1 - TOTAL	5 - 6th	0	
		29 - TOTAL	BERG TOTAL ----------	30
Jefferson	2 - 1st	4 - 1st	0	
	0	4 - 2nd	0	
	1 - 3rd	0 - 3rd	0	
	0	5 - 4th	0	
	0	1 - 5th	0	
	3 - TOTAL	14 - TOTAL	JEFFERSON TOTAL -----	17
Roosevelt	1 - 1st	7 - 1st	0	
	1 - 2nd	3 - 2nd	0	
	1 - 3rd	3 - 3rd	0	
	1 - 4th	3 - 4th	0	
	0	1 - 5th	0	
	2 - Sp. Ed.			
	6 - TOTAL	17 - TOTAL	ROOSEVELT TOTAL -----	23
Gladstone	0	1 - 1st	0	
	0	0	0	
	0	0	0	
	0	1 - 4th	0	
	0	1 - 5th	0	
	0	1 - 6th	0	
		4 - TOTAL	GLADSTONE TOTAL -----	4
Lincoln	1 - 1st	3 - 1st	0	
	0	2 - 2nd	0	
	0	2 - 3rd	0	
	0	1 - 4th	0	
	0	3 - 5th	0	
	1 - TOTAL	11 - TOTAL	LINCOLN TOTAL -------	12
	61 - TOTAL COAL	157 - TOTAL GAS & OIL	16 - TOTAL OTHER	
			GRAND TOTAL ---------	234

COMPANIES REPRESENTED

Oil & Gas: Central,Pacific West, S.T.M., C.E.D.Co., Flint Engineering, Amerada Hess, N.L. Baroid, O.&T. Contractors, Ratliff Drilling, Northern Contract, Amoco, Getter Trucking, Milchem, Northland Oil, Gulf, Esse International Inc., Addison & Leyer, Inc., Engineered Well Services Inc., Koch Oil Co., E-Line Oil Field Service, Pac-West, American Mud, Gulf Oil, Continental Emesco Oil Co., Universal Drilling, Flint Engineering & Construction, Cardinal Oil, Matador Service, Warren Petroleum, Murry Drilling, Antelope Project, American Natural Gas, Cooksley Geophysics Inc., US Geological Survey, Standard Chemical, Exxon, Everett Oil Properties, Heidt Oil Co., Power Fuels Inc., Bob's Oil Field Business, Mobil Bulk, Little Knife Plant, Koch Industries, Petty-Roy Geophysical, FASO NAS Moffett Field, Westburne Drilling, Patrick Petroleum, Steier Oil Field Service, Wyoming Casing Service, American Mud.

Coal: Beulah Coal, Husky Industries, Dickinson Coal Mine, Gasification Plant, Binek Coal Mine.

Other: US Forest Service, FAA, ND Game & Fish, US Geological Survey, Social Security Administration.

JOB DESCRIPTIONS

Oil & Gas: Operator, Truck Driver, Surveyor, Roughneck, Roustabout, Sales Engineer, Head Surveyor, Secretary, Engineer, Drill Helper, Shot Hole Filling Supervisor, Driller, Seismograph Manager, Terminal Manager, Operator #1 at Refinery, Petroleum Landman, Drilling Supervisor, Sr. Drilling Instructor, Supervisor, Toolpusher, President-Manager, Owner, Field Foreman, Warehouseman, Rig Superintendent, Sales & Service Superintendent, Party Manager.

Coal: Mine Inspector.

Other: No job titles listed.

INVENTORY OF INFORMATION

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EDITOR'S NOTE: The data next presented were secured from Williams County School Administrators who had a part in the development of the data though they were assisted by other interested patrons in that area. The material was copied as presented with four exceptions: (1) the title page was redrafted and repaged (other page numbers were changed); (2) the accompanying graphs were redrawn and Table B_4 was revised; (3) for "Estimate 2 in Table E_1" an explanatory note was added in the footnote. This note suggested the "Estimate was an increase of proven recoverable reserves over the previous year." and, (4) Table B was retyped.

TABLE A.

North Dakota Oil and Gas Statistics by Region
Wells, Production, Gross Value
Region I

YEAR	DIVIDE Wells	DIVIDE Production in 1,000 barrels	DIVIDE Gross Value	MCKENZIE wells	MCKENZIE Production in 1,000 barrels	MCKENZIE Gross Value
1954						182
1955					901	1,102
1956		10			1,942	2,911
1957		21	27		3,283	6,414
1958		131	68		4,192	9,894
1959		287	373		5,024	13,313
1960		459	824		6,084	14,737
1961		444	1,273		6,024	17,579
1962		353	1,151		6,504	17,628
1963		329	855		6,693	19,086
1964		318	919		7,093	19,191
1965		284	807		7,538	19,859
1966		362	774		7,491	21,493
1967'		328	953		6,296	20,362
1968		294	865		5,929	18,515
1969		274	769		4,658	16,898
1970		290	846		4,036	14,100
1971		256	858		4,287	13,512
1972		208	738		3,981	13,309
1973		188	660		4,057	13,128
1974		169	840		4,441	19,905
1975		234	1,032		4,257	33,882
1976		260			4,659	
1977	16			377		

YEAR	WILLIAMS			REGION I TOTAL		
1954			5,478			5,660
1955		7,291	12,191		8,192	13,293
1956		7,765	22,204		17,899	25,155
1957		6,873	22,340		10,177	28,781
1958		5,463	19,336		9,786	29,298
1959		5,607	16,838		10,918	30,523
1960		6,211	16,760		12,754	32,321
1961		6,150	18,825		12,618	37,677
1962		6,809	18,834		13,671	37,613
1963		7,097	20,756		14,119	40,696
1964		7,119	21,616		14,530	41,726
1965		6,642	20,893		14,464	41,569
1966		7,062	19,500		14,915	41,768
1967		6,215	20,527		12,839	41,843
1968		6,305	18,908		12,528	38,289
1969		5,927	19,660		10,859	17,328
1970		5,637	19,402		9,963	34,349
[illegible]		[illegible]	[illegible]		9,025	32,76.
1972		4,755	18,064		8,944	32,611
1973		4,488	17,402		8,733	31,190
1974		4,394	24.067		9 004	44,812
1975		[illegible]	[illegible]		9,008	68,137
1976		4,721			9,640	
1977	438			831		

Source: Wells: "Production Statistics and Engineering Data, Oil in North Dakota"; Gross Value: Office of State Tax Commissioner; Production: "Official Oil in North Dakota", North Dakota Geological Survey, Semi Annual Reports. 1955-76.

TALBE A$_1$ continued-

STATE TOTAL

Year	Wells	Production in 1,000 barrels	Gross Value 1,000's $
1954			7,216
1955		11,184	17,814
1956		12,755	33,875
1957		13,211	37,207
1958		14,259	37,892
1959		17,872	43,013
1960		21,992	50,036
1961		23,653	60,832
1962		25,180	63,173
1963		25,030	68,047
1964		25,745	69,663
1965		26,346	68,113
1966		27,126	69,067
1967		25,315	70,484
1968		25,042	68,044
1969		22,704	66,132
1970		22,000	63,802
1971		21,654	64,504
1972		20,624	63,902
1973		20,235	62,803
1974		19,697	97,140
1975		20,451	136,533
1976		21,724	163,313
1977	2,339	23,273	201,365

TABLE A$_2$ - REGION II

	BOTTINEAU			BURKE		
	Wells	Production in 1,000 barrels	Gross Value 1,000's $	Wells	Production in 1,000 barrels	Gross Value 1,000's $
1954			22			36
1955		351	120		109	115
1956		371	848		119	341
1957		410	776		300	338
1958		1,146	876		1,279	1,206
1959		1,962	2,947		2,930	3,758
1960		2,294	4,028		3,963	8,068
1961		3,131	5,171		3,959	10,019
1962		2,966	6,092		3,763	9,607
1963		2,682	6,247		3,502	9,781
1964		2,370	6,156		3,452	9,790
1965		2,680	5,457		3,403	9,132
1966		2,643	5,686		2,986	8,657
1967		2,400	5,506		2,670	7,764
1968		2,306	5,127		2,426	7,439
1969		2,645	5,311		1,985	6,562
1970		2,802	6,466		1,867	5,772
1971		2,843	6,952		1,800	5,200
1972		2,941	7,332		1,749	5,834
1973		2,842	7,396		436	5,140
1974		2,634	10,042		1,186	5,882
1975		2,486	14,335		1,024	6,844
1976		2,449			1,002	
1977	377					

TABLE A_2 continued

Year	MCHENRY Wells	MCHENRY Production in 1,000 barrels	MCHENRY Gross Value 1,000's $	MOUNTRAIL Wells	MOUNTRAIL Production in 1,000 barrels	MOUNTRAIL Gross Value 1,000's $
1954					2,295	1,415
1955					2,376	3,902
1956					2,088	6,976
1957					1,598	6,857
1958					1,477	5,823
1959					1,613	4,934
1960		8			1,460	4,300
1961		11	17		1,470	4,473
1962		11	16		1,359	4,193
1963		48	35		1,416	4,244
1964		56	99		1,129	4,358
1965		55	110		1,138	3,628
1966		43	90		959	3,075
1967		41	82		1,004	3,291
1968		32	74		848	2,806
1969		25	36		678	2,464
1970		21	71		503	2,175
1971		17	31		446	1,828
1972		20	32		381	1,532
1973		20	44		342	1,307
1974		15	69		304	1,421
1975		19	147		351	1,703
1976		19				
1977	7			96		

Year	RENVILLE Wells	RENVILLE Production in 1,000 barrels	RENVILLE Gross Value 1,000's $	WARD Wells	WARD Production in 1,000 barrels	WARD Gross Value 1,000's $
1954						
1955		3				
1956		8	4			
1957		2	16		3	
1958		32	12			4
1959		199	83			1
1960		781	422			
1961		1,383	2,026			
1962		1,678	3,023			
1963		1,574	3,640		11	
1964		2,059	3,883		26	43
1965		2,522	4,775		7	31
1966		2,251	5,143		5	11
1967		2,144	4,730		37	8
1968		2,088	4,556		215	61
1969		1,804	4,344		371	582
1970		1,679	4,012		359	884
1971		1,665	4,048		632	1,318
1972		1,767	3,553		458	1,430
1973		1,756	4,368		298	1,072
1974		1,581	4,866		231	790
1975		1,801	10,361		175	1,185
1976		2,039			142	
1977	189					

TABLE A_2 continued

REGION II TOTAL

YEAR	WELLS	PRODUCTION IN 1,000's Barrels	GROSS VALUE 1,000's $
1954			1,473
1955		2,758	4,137
1956		2,540	8,169
1957		2,803	7,987
1958		4,055	7,921
1959		6,568	11,723
1960		8,659	16,818
1961		9,944	21,706
1962		9,888	22,931
1963		9,180	23,747
1964		9,587	24,329
1965		9,796	23,433
1966		9,066	22,662
1967		8,251	21,381
1968		8,071	20,063
1969		7,678	19,299
1970		7,406	19,380
1971		7,460	19,377
1972		7,381	19,718
1973		5,733	19,327
1974		5,989	23,070
1975		5,809	34,575
1976		6,002	
1977	1,224		

TABLE A_3 REGION VIII

	BILLINGS			BOWMAN		
YEar	Wells	Production in 1,000's Barrels	Gross Value 1,000's $	Wells	Production in 1,000's Barrels	Gross Value 1,000's $
1954			69			13
1955		228	365			18
1956		163	554			21
1957		227	419			18
1958		370	631		15	26
1959		366	670		12	48
1960		478	841		53	43
1961		609	1,034		386	234
1962		647	1,253		883	1,179
1963		651	1,376		1,016	2,046
1964		746	1,307		903	2,166
1965		1,252	1,588		706	1,543
1966		2,179	2,851		753	1,546
1967		2,363	4,842		711	1,673
1968		2,292	5,076		643	1,565
1969		1,950	4,893		641	1,394
1970		1,801	4,638		749	1,455
1971		1,675	4,268		933	2,792
1972		1,856	4,579		980	2,527
1973		2,221	5,591		1,457	3,014
1974		2,074	9,991		1,437	5,533
1975		2,116	11,648		1,437	11,934
1976		2,078			1,798	
1977	109			78		

	DUNN			GOLDEN VALLEY		
1954						
1955						
1956						
1957						
1958						
1959						
1960		40				
1961		66	164			
1962		43	130			
1963		30	102			
1964		28	68			
1965		24	66			
1966		32	51			
1967		24	66			
1968		18	46			
1969		18	47		39	
1970		12	40		58	128
1971		15	44		64	150
1972		12	32		89	194
1973		3	23		70	226
1974		1	8		56	226
1975		44	8		49	230
1976		96			50	
1977	19			4		

TALBE A_3 REGION VIII

Year	SLOPE			STARK		
	Wells	Production in 1,000's Barrels	Gross Value 1,000's $	Wells	Production in 1,000's Barrels	Gross Value 1,000's $
1954						
1955					5	
1956					1	15
1957					3	1
1958					33	15
1959					6	48
1960					8	12
1961					30	15
1962					48	65
1963					35	78
1964					52	66
1965					104	114
1966		70			111	190
1967		108	237		1,017	422
1968		87	239		1,402	2,763
1969		68	214		1,450	2,957
1970		45	166		1,966	3,647
1971		129	718		1,722	4,386
1972		121	303		1,241	3,937
1973		104	313		915	5,117
1974		85	349		1,050	3,149
1975		79	470		1,909	9,469
1976		76			2,082	
1977	14			60		

Source for pages 3-7: Wells: "Production Statistics and Engineering Data, Oil in North Dakota": Gross Value: Office of State Tax Commissioner; Production: "Official Oil in North Dakota", North Dakota Geological Survey, Semi Annual Reports. 1955-76.

TABLE A_3 continued

REGION TOTAL
VIII

Year	Wells	Production in 1,000's Barrels	Gross Value 1,000's $
1954			82
1955		233	383
1956		164	590
1957		230	438
1958		418	672
1959		384	766
1960		579	896
1961		1,091	1,447
1962		1,621	2,627
1963		1,732	3,602
1964		1,629	3,607
1965		2,086	3,411
1966		8,145	4,638
1967		4,823	7,260
1968		4,442	9,689
1969		4,166	9,505
1970		4,631	10,074
1971		4,538	12,358
1972		4,299	11,572
1973		4,770	14,284
1974		4,703	19,256
1975		5,634	33,759
1976		6,180	
1977	270		

TABLE B

NET OIL AND GAS GROSS PRODUCTION TAX BY COUNTIES
Collections and Distributions

(Figures in thousands)
(Tables are corrected by subtracting refunds)

(Source - State Treasurer's Office)

Year	BILLINGS Total	State's Share	County's Share	BOTTINEAU Total	State's Share	County's Share	BOWMAN Total	State's Share	County's Share	BURKE Total	State's Share	County's Share	DIVIDE Total	State's Share	County's Share
53-71	1882	747	1135	3747	1596	2161	909	363	546	5242	2467	2775	578	231	347
72	229	92	137	367	170	197	126	50	76	292	125	167	37	15	22
73	306	134	172	390	184	206	181	72	109	256	104	152	33	13	20
74	571	307	264	592	324	268	415	199	216	311	137	174	45	18	27
75	572	308	264	690	402	289	548	290	258	347	158	189	60	24	36
76	728	417	311	695	406	289	618	332	286	350	160	190	113	45	68
77	663	381	282	801	491	310	867	532	329	391	185	206	132	53	79

Year	DUNN Total	State's Share	County's Share	GOLDEN VALLEY Total	State's Share	County's Share	McHENRY Total	State's Share	County's Share	McKENZIE Total	State's Share	County's Share	MOUNTRAIL Total	State's Share	County's Share
53-71	43	17	26	15	6	9	33	13	20	12,416	7,581	4,835	3,418	1,324	2,094
72	2	1	1	10	4	6	2	1	1	690	402	288	77	31	46
73	1			12	5	7	3	1	2	668	384	284	63	25	32
74				11	4	7	3	1	2	1,253	852	401	77	31	46
75	1			12	5	7	8	3	5	1,690	1,205	485	84	34	51
76	35	14	21	20	8	12	8	3	5	1,798	1,288	510	94	39	56
77	58	23	35	14	6	8	12	5	7	2,059	1,497	562	83	33	50

Year	RENVILLE Total	State's Share	County's Share	SLOPE Total	State's Share	County's Share	STARK Total	State's Share	County's Share	WARD Total	State's Share	County's Share	WILLIAMS Total	State's Share	County's Share
53-71	2282	913	1,369	80	32	48	802	321	481	156	62	94	16,387	10,335	6,052
72	178	71	107	15	6	9	197	79	118	72	29	43	903	572	331
73	249	101	148	17	7	10	152	61	91	52	21	31	880	554	336
74	258	165	193	21	8	13	177	71	106	52	21	31	1,382	956	428
75	500	250	250	22	9	13	647	370	277	43	18	27	1,691	1,203	483
76	672	556	316	25	10	15	1021	651	370	34	14	20	2,067	1,504	563
77	841	523	318	23	9	14	1048	689	359	34	14	20	2,255	1,654	601

ADAPTATION OF GRAPH A & B

TABLE B_4

TOTAL STATE PRODUCTION TAX
COLLECTED & SPLIT
(Millions of Dollars)

Yr.	Total	State's Share	Counties' Share
'53-'71	47.993	26.000 (54.2%)	21.993 (45.8%)
'72	3.195	1.647 (51.6%)	1.548 (48.4%)
'73	3.264	1.666 (51.1%)	1.598 (48.9%)
'74	5.270	3.094 (58.7%)	2.176 (41.3%)
'75	6.918	4.280 (61.9%)	2.638 (38.1%)
'76	8.281	5.247 (63.4%)	3.034 (36.6%)
'77	9.281	6.099 (65.7%)	3.182 (34.3%)

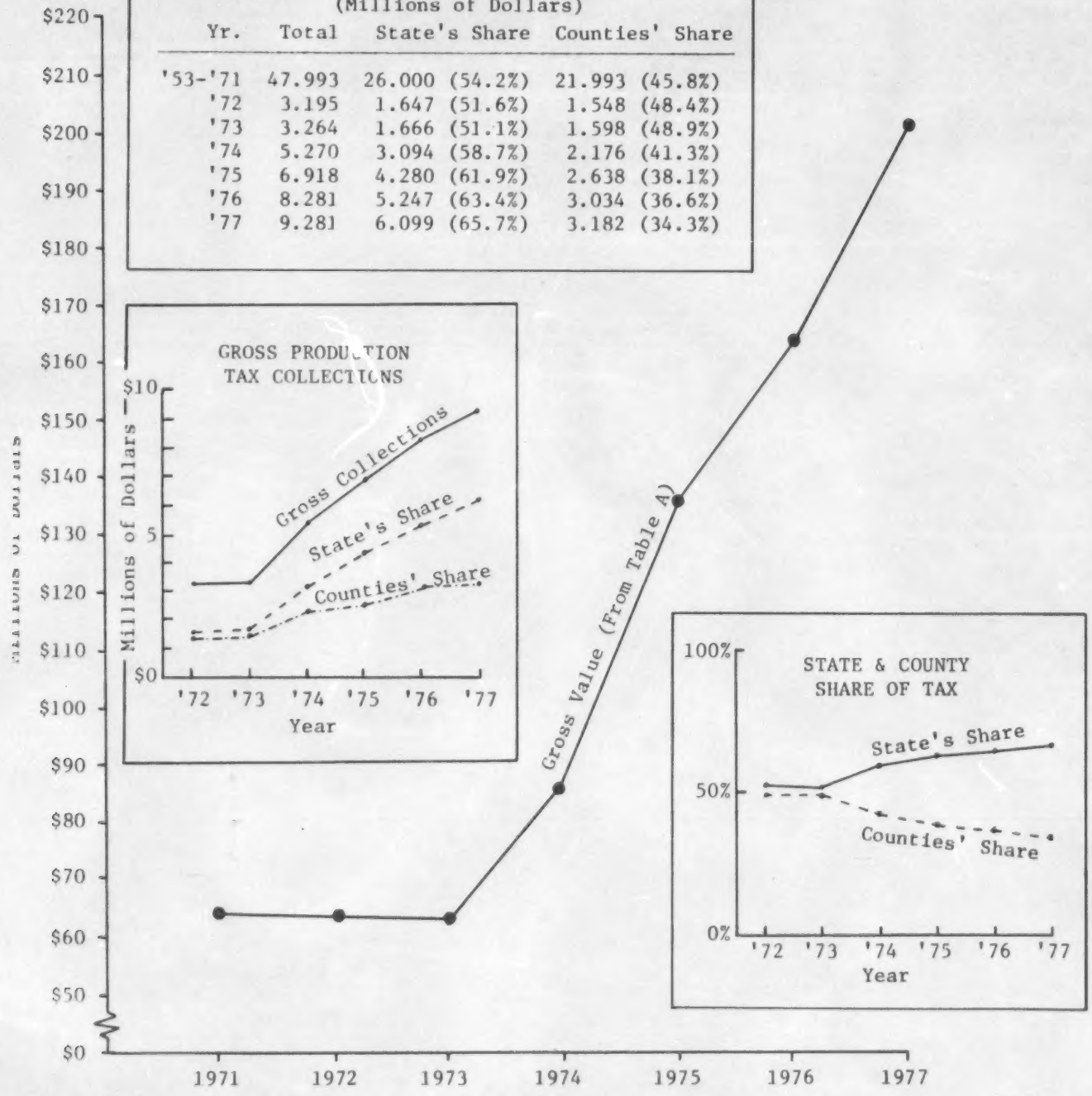

TABLE 3

INCREASING VALUE PER BARREL OF OIL

Decreasing Barrels to Put County in Unfavorable Tax Split With State

YEAR	A AVERAGE VALUE/BARREL PRODUCED	X	B VOLUME OF ND OIL PRODUCTION BBLS. (IN THOUSANDS)	=	C VALUE OF ND OIL PRODUCTION $ (IN THOUSANDS)	BARRELS TO PRODUCE[1] FIRST $500,000 IN PRODUCTION TAX	COMMENT
1955	$1.59 .		11,184 Bbls.		$17,814	6,289,000 Bbls.[2]	5.4 times as much oil as now to produce first $500,000 tax to be split
1956	2.66		12,755		33,875	3,759,000	
1957	2.82		13,211		37,207	3,546,000	
1958	2.66		14,259		37,892	3,759,000	
1959	2.41		17,872		43,013	4,149,000	
1960	2.28		21,992		50,036	4,386,000	3.8 (4) times
1961	2.57		23,653		60,832	3,891,000	
1962	2.51		25,180		63,173	3,984,000	
1963	2.72		25,030		68,047	3,676,000	
1964	2.71		23,745		69,563	3,690,000	
1965	2.59		26,346		68,113	3,861,000	
1966	2.55		27,126		69,067	3,922,000	
1967	2.78		25,315		70,484	3,597,000	
1968	2.72		25,042		68,044	3,676,000	
1969	2.91		22,704		66,132	3,436,000	
1970	2.90		22,000		63,302	3,448,000	3 times
1971	2.98		21,654		64,504	3,356,000	
1972	3.10		20,624		63,902	3,226,000	
1973	3.10		20,235		62,803	3,226,000	
;974	4.42		19,697		87,140	2,262,000	2 times
1975	6.58		20,451		136,533	1,497,000	
1976	7.52		21,724		163,313	1,330,000	
1977	8.65		23,273		201,365	1,156,000[3]	Present 1977
1978	9.95		23,000		239,000	1,004,000	
	or 9.56		or 25,000			or 1,046,000	1978 figures are estimates

1. See next page
2. Gross Value to Produce $500,000 Tax to be split: State/County $10,000,000 + Average Value Per Barrel $1.59 = Barrels to Produce $10,000,000 In Gross Value 6,289,308
3. Only 3,168 Bbls?Day is necessary to Produce the First $500,000 In Tax in 1977

NOTE: When a county's oil production reaches $10,000,000 in Gross Value the county splits the production tax 50-50 with the state. Any production above $10,000,000 an increasing percentage of the tax goes to the state.

STATE'S SHARE			COUNTY'S SHARE		
$10,000,000			$10,000,000		
.01			.04		
(A)-$ 100,000			$ 400,000		
	1st	$ 200,000		1st	$ 200,000
		X.25			X.75
	(B)-$	50,000		(D)-$	150,000
	2nd	$ 200,000		2nd	$ 200,000
		X.50			X.50
	(C)-$	100,000		(E)-$	100,000

State's share A+ B+ C= $250,000

County's share D + E = $250,000

NOTE: Until 1974 there were only two counties in the above $500,000 tax bracket, Williams and McKenzie Counties.

In 1974 Williams, McKenzie, Billings, Bottineau
1975 Williams, McKenzie, Billings, Bottineau, Bowman
Renville, Stark
1976 Same counties as 1975
1977 Same counties as 1975
1978 Williams, McKenzie, Billings, Bottineau, Bowman, Renville, Stark, and Dunn anticipated.

TABLE D_1

COMPARATIVE TAX ANALYSIS OF AN EXAMPLE OIL WELL
(Lamar Hunt[1] Shaide SW, SW 5-155n - 100w)
(Tax District - 40 Pherrin)

REAL ESTATE TAX ESTIMATE

Value of Oil Reserves	$3,200,000[4]
Value of Well and Equipment	+ 900,000[4,6]
TOTAL MARKET VALUE OF OIL & EQUIP.	$4,100,000
	X.1475
Assessed Valuation	$ 602,700
	X0.5
Taxable Valuation	301,350
	X .143277
ESTIMATED ANNUAL REAL ESTATE TAX	$43,174.41

PRODUCTION TAX ESTIMATE

Oil Production	400[4] (BOPD) Barrels of Oil/Day
	X365 Days/Year
	(=) 146,000 Barrels/Year
	X $12.18[8] Value of New Oil
	(=)$1,778,280 Value of Annual Production
	X .05 Production Tax (5%)
	$88,914 Estimated Production Tax

4. Value estimates of Oil Reserves and Well Equipment from an Oil Industry Contact. (Note: Value estimate of reserves is very conservative. Estimated value of reserves could be achieved in 2 years production.)

5. Source: Correspondence from Office of State Tax Commissioner indicating average percentage of market value at which taxable real property was assessed in each county in North Dakota (1977).

6. Century Code 57-51-04 exempts production equipment that otherwise would be subject to real estate taxation.

7. Local Mill Levy is for tax districts, 40 Pherrin. Total levy is 164.27. The total levy and the state (164.27-21=143.27) and (68.05 - 21 = 47.05). Source: 1977 Mill Levies for Williams County, North Dakota. Obtained from the Williams County Auditor's Office.

8. Source: Amerada-Hess.

TABLE D_2

COMPARATIVE TAX ANALYSIS OF AN EXAMPLE OIL WELL
(Lamar Hunt[1] Shaide SW, SW 5-155n - 100w)
(Tax District - 40 Pherrin)

DISTRIBUTION OF REAL ESTATE TAX

	MILL LEVIES		TAXABLE VALUE		REVENUE GENERATED
City Township General	0.018	X	$301,350	=	$ 5,424.30
School - General	0.038	X	301,350	=	11,451.30
School Building	0.00258	X	301,350	=	777.48
Social Security-General	0.00205	X	301,350	=	620.78
Retirement	0.00137	X	301,350	=	412.85
High School Tuition	0.0224	X	301,350	=	6,750.24
High School Transportation	0.005	X	301,350	=	1,506.75
Unemployment	0.00086	X	301,350	=	259.16
Williston Rural Fire	0.00345	X	301,350	=	1,039.66
Williams County Park	0.0005	X	301,350	=	150.67
Williams County Library	0.002	X	301,350	=	602.70
State & County [10]	0.04705	X	301,350	=	14,178.52
TOTAL REVENUE PRODUCED	0.014327	X	301,350	=	$43,174.41

DISTRIBUTION OF PRODUCTION TAX

States' Share $65,227.31

$1,778,280
X.01
(=)17,782.80

$1,778,280
X.04
(=)71,131.20
X .667[11]
$ 47,444.51

$17,782.80 + $ 47,444.51 = $65,227.31

County's Share $ 23,686.69

$ 1,778.280
X.04
(=)71,131.20
X .333[12]
(=)23,686.69

23,686.69

15% to Cities of County	($ 3,553.00)
40% to Co. Road & Bridge	(9,474.68)
45% to Co. Schools	(10,659.01)
	$23,686.69
TOTAL REVENUE PRODUCED	$[illegible]

10. See Footnote No. 5, page 141

11. See page 142

12. See page 143

COMPUTATION OF THE STATE-COUNTY SPLIT
ON THE
4% PART OF THE PRODUCTION TAX

Gross Value of Williams County Production in 1977 - $45,100,000

STATE'S SHARE OF PRODUCTION TAX		COUNTY'S SHARE OF PRODUCTION TAX	
$45,100,000	45,100,000		$45,100,000
.01	.04		.04
(A)$ 451,000	1,804,000		$1,804,000
1st $200,000 X .25 =	50,000	1st $200,000 X .75 =	$150,000
2nd 200,000 X .50 =	100,000	2nd 200,000 X .50 =	100,000
1,404,000 X .75 =	1,053,000	1,404,000 X .25 =	351,000
1,804,000	1,203,000-(B)	1,804,000	601,000

State's Share of 4%

$\frac{\$1,203,000}{\$1,804,000} = 66.7\%$

County's Share of 4%

$\frac{601,000}{\$1,804,000} = 33.3\%$

State's Total Share A + B = $1,654,000

County's Total Share $601,000

TABLE E_1

COMPARATIVE TAX ANALYSIS OF ALL NORTH DAKOTA
OIL MINERALS & PRODUCTION EQUIPMENT

REAL ESTATE TAX ESTIMATES	ESTIMATE 1	ESTIMATE 2*
Estimates of Proven Recoverable Reserves	680,000,000[13]	15,190,000[14]
Average Value Per Barrel Produced in 1977	X $7.65[15]	X $7.65[15]
Value of Reserves	(=) $5,202,000,000	(=)$1,148,953,500
Value of Production Equipment	+ $ 484,478,000[16,18]	+ 482,470,000[16,18]
TOTAL MARKET VALUE OF OIL & EQUIPMENT	(=)$5,684,470,000	(=)$1,631,423,500
	X .12	X .12
Assessed Valuation	(=)$ 682,136,400	(=)$ 195,770,820
	X0.5	X 0.5
Taxable Valuation	(=)$ 341,068,200	97,885,410
Statewide Average Mill Levy (-21 mills for State Equalization)	X .17275[17]	X .17275[17]
Estimated Real Estate Tax	$ -> 58,919,531	$ -> 16,909,704

COMPARISON WITH PRODUCTION TAX

North Dakota Production Tax 1977

Total	$9,281,000
State's Share	6,099,000
Counties Share	3,182,000

-This amoun t -six(6.3) times the $9 million generated by the Production Tax in 1977.

This amount-eighteen and a half (18.5) times the $3 million the producing counties received from the production tax in 1977

-This amount - two (1.8) times the $9 million generated by the Production Tax in 1977.

This amount-five (5.3) times the $3 million the producing counties received from the production tax in 1977.

13. Source: Correspondence with NDGS April, 1978. Estimate is as of January 1, 1978.

14. Source: NDGS Newsletter June 1978. Estimate is for 1978. (Difference between the two estimates are probably a matter of definition)(Estimate was an increase of proven recoverable reserves over the previous year)

15. 1977 Gross Value of Production - $201,865,286 ÷ 1977 barrels of production 23,272,801= $8.65 per barrel. Also, one dollar per barrel was subtracted ($8.65 - $1.00 = $7.65) to reflect the cost of raising the reserves to the surface

16. See footnote Number 6, Page 141 and Page 146.

17. Source: Taxes and North Dakota. Byron Dorgan, North Dakota Tax Commission 1/1/78. An average mill levy somewhat lower than the statewide average would probably be appropriate. Most oil development exists in rural western areas where mill levies would be somewhat lower than the statewide average. (Presently do not have an average mill levy for producing counties.)

*Estimate is an increase of proven recoverable reserves over previous year.

TABLE E_2

REAL ESTATE TAX ESTIMATE OF THE
VALUE OF WELLS AND EQUIPMENT ONLY

Value of Wells and Equipment	$482,470,000[18]
	X .12
Assessed Valuation	(=)$ 57,896,400
	X0.5
Taxable Valuation	(-) 28,948,200
Statewide Average Mill Levy	X .17275[19]
Estimated Real Estate Tax of Wells and Equipment Only	(=)$ 5,000,801.50
Amount Counties Received From The Production Tax in 1977	$ 3,182,000.00

Comparison

REAL ESTATE TAX ESTIMATE OF THE
VALUE OF OIL PRODUCED IN 1977 ONLY

1977 Value of Oil Produced	$201,365,280
	X .12
Assessed Valuation	(=)$24,163,833
	X .05
Taxable Valuation	(=)$12,081,916
Statewide Average Mill Levy	X .17275[19]
Estimated Real Estate Tax of 1977 Annual Production Only	(=)$ 2,037,151
Amount Counties Received From The Production Tax in 1977	$ 3,182,000

Comparison

18. See Footnote Number 6, Page 141 and Page 146.

19. See footnote Number 17, Page 144.

TABLE E_3

VALUE OF WELLS AND EQUIPMENT

FLOWING WELLS

Depths	No. of Wells[20]		Cost Per Well[21]		Value of
3,000	3	X	$100,000	=	$ 300,000
4,000	5	X	125,000	=	625,000
5,000	25	X	150,000	=	3,750,000
6,000	22	X	175,000	=	3,850,000
7,000	4	X	200,000	=	800,000
8,000	56	X	250,000	=	14,000,000
9,000	58	X	300,000	=	17,400,000
10,000	63	X	400,000	=	25,200,000
11,000	7	X	500,000	=	3,500,000
12,000	12	X	600,000	=	7,200,000
13,000	15	X	700,000	=	10,500,000
14,000	2	X	800,000	=	1,600,000
					$ 88,725,000 - (A)

280[20] X $100,000[21] = $28,000,000 - (B)

PUMPING WELLS

Depths	No. of Wells[20]		Cost Per Well[21]		Value of
3,000	212	X	$100,000	=	$ 21,200,000
4,000	214	X	125,000	=	26,750,000
5,000	80	X	150,000	=	12,000,000
6,000	149	X	175,000	=	26,075,000
7,000	59	X	200,000	=	11,800,000
8,000	390	X	250,000	=	97,500,000
9,000	155	X	300,000	=	46,500,000
10,000	52	X	400,000	=	20,800,000
11,000	11	X	500,000	=	5,500,000
12,000	2	X	600,000	=	1,200,000
13,000	2	X	700,000	=	1,400,000
14,000					$270,725,000 - (C)

+ VALUE OF PUMPS

No. of Wells[20]		Cost Per Pump[21]		
212	X	$ 60,000	=	$12,720,000
214	X	60,000	=	12,840,000
80	X	60,000	=	4,800,000
149	X	60,000	=	8,940,000
59	X	60,000	=	3,540,000
390	X	85,000	=	33,150,000
155	X	85,000	=	13,175,000
52	X	85,000	=	4,420,000
11	X	85,000	=	935,000
2	X	125,000	=	250,000
2	X	125,000	=	250,000
				$95,020,000 - (D)

A + B + C + D = $482,470,000

20. Wells in North Dakota in second half of 1976. Source: Official Oil in North Dakota, Second Half 1976 North Dakota Geological Survey

21. See Page 148.

TABLE E4

VALUE ESTIMATE OF WELLS AND EQUIPMENT

Well Depth	Conservative Est. Value[22]	ESTIMATED COSTS AT DIFFERENT WELL DEPTHS			
		GULF	HUNT	AMERADA-HESS	TERRAPET LTD.
1,000 ft.	---				
2,000	---				
3,000	100,000				
4,000	125,000				
5,000	150,000		5,000 ft.-$160,000		
6,000	175,000				
7,000	200,000				
8,000	250,000				
9,000	300,000			9,500 ft.-$311,000	
10,000	400,000	10,200 ft.-$540,000			
11,000	500,000		11,000 ft.-$720,000		
12,000	600,000	11,850 ft.-$630,000			12,500 ft.-$1,120,000
13,000	700,000		13,000 ft.-$900,000		
14,000	800,000				
15,000	900,000	15,000 ft.-$725,000			

		Hunt	Amerada-Hess
Estimates of Value of Pumps	Equal to or Less Than 5,000 ft.	$60,000	$125,000 Value of Pumps or Gas Lift Pump.
	Equal to or Greater Than 11,000 ft.	$85,000	
Estimates of Value Per Well of Water Injection Wells[23]	Amerada-Hess - $100,000		

22. Includes drilling and completion (Treaters, Tanks, Pipelines, etc. - but not pump).

23. Assumes use of existing well.

TABLE F

STATE LAND DEPARTMENT AND BANK OF NORTH DAKOTA
Oil and Gas Bonuses and Rentals

YEAR	BONUS TOTALS	ANNUAL RENTAL TOTALS [24]
1972	$ 467,357.42	$ 43,269.13
1973	217,992.34	25,121.85
1974	1,589,438.93	84,596.53
1975	417,391.41	40,483.66
1976	319,120.34	47,969.31
1977	7,765,291.32	294,029.41

"Bonuses for leases for the period July 1, 1970 to June 30, 1977, amounted to $7,123,020. Since July 1, 1977, the three lease sales that have taken place in North Dakota have brought in a total of $10,885,616 or nearly 1.5 times as much as for the prior seven years combined."[25]

TABLE G

STATE LAND DEPARTMENT AND BANK OF NORTH DAKOTA
(Royalty Payments)

1973-1975 Biennium	
Land Department	$1,154,416
Bank of North Dakota	619,820
TOTAL	$1,774,236
1975-1977 Biennium	
Land Deparmtnet	$2,310,486
Bank of North Dakota	1,203,180
	$3,513,666

NOTE: In 1977 the state collected more in bonuses, lease rentals, and royalties than was generated by the production tax.

FROM STATE OWNED OIL LEASES BONUSES, RENTALS, ROYALTIES 1977		TOTAL PRODUCTION TAX 1977
Bonuses	$7,765,291.32	
Rentals	294,029.41	
Royalties	1,756,833.00[26]	
	$9,816,153.73	$9,281,000.00

None of this bonus, rental, or royalty revenue from state owned minerals comes directly back to the producing counties. It is distributed state wide.

statewide as is returned to the oil producing counties.

REVENUE DISTRIBUTED STATEWIDE		REVENUE RETURNED TO PRODUCING COUNTIES	
1977 Production Tax	$6,099,000	1977 Production Tax	$3,182,000
Bonus, Rentals, Royalties	9,816,000		
TOTAL	15,915,000 (5 Times)	TOTAL	3,182,000

24. Williston Basin Regional Council also has this information by county and acres leased by county.

25. Source: NDGS Newsletter (June, 1978) Pg. 13.

26. Royalties for 1977 are conservatively estimated by dividing the total for the 1975-76 Biennium by 2 ($3,513,666 ÷ 2=$1,756,833). Actually a figure somewhat more than half would be more accurate because more oil development took place in the second half of the biennium and because the value of oil was higher in the second half. A rough estimate over the phone from Otter Bravik, Deputy Commissioner of the State Land Department put 1977 total state royalities at $1,891,000.